

Unique Ingredients Limited
Abbreviated accounts
for the year ended 30 April 2007
Registration Number: 3419087

Phipps Henson McAllister
Chartered Accountants



Unique Ingredients Limited

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**Independent auditors' report to Unique Ingredients Limited
under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of Unique Ingredients Limited for the year ended 30 April 2007 prepared under Section 226 of the Companies Act 1985

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the registrar of companies and whether the accounts to be delivered are properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We have carried out the procedures we considered necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared. The scope of our work for the purpose of this report did not include examining or dealing with events after the date of our report on the financial statements.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985 in respect of the year ended 30 April 2007, and the abbreviated accounts on pages 2 to 5 are properly prepared in accordance with those provisions.

Phipps Henson McAllister

**Phipps Henson McAllister
Chartered Accountants and
Registered Auditors**

**22-24 Harborough Road
Kingsthorpe
Northampton**

30 July 2007

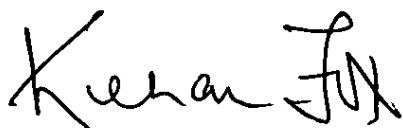
Unique Ingredients Limited

Abbreviated balance sheet
as at 30 April 2007

	Notes	2007 £	2006 £
Fixed assets			
Tangible assets	2	24,598	24,308
Current assets			
Stocks		181,278	96,998
Debtors		1,508,764	890,945
Cash at bank and in hand		78,302	362,345
		1,768,344	1,350,288
Creditors: amounts falling due within one year		(529,704)	(330,157)
Net current assets		1,238,640	1,020,131
Net assets		1,263,238	1,044,439
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		1,263,138	1,044,339
Shareholders' funds		1,263,238	1,044,439

These accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 and the Financial Reporting Standard for Smaller Entities (effective January 2005) relating to small companies

The abbreviated accounts were approved by the Board on 30 July 2007 and signed on its behalf by



K Fox
Director

The notes on pages 3 to 5 form an integral part of these financial statements.

Unique Ingredients Limited**Notes to the abbreviated Financial Statements
for the year ended 30 April 2007****1. Accounting policies****1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and machinery	-	20% straight line
Fixtures, fittings and equipment	-	20% straight line
Motor vehicles	-	20% straight line
Computer Equipment	-	20% straight line

1.4. Stock

Stock is valued at the lower of cost and net realisable value

1.5. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

Unique Ingredients Limited**Notes to the abbreviated Financial Statements
for the year ended 30 April 2007****1.6. Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

1.7. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

Unique Ingredients Limited

Notes to the abbreviated Financial Statements
for the year ended 30 April 2007

2. Fixed assets	Tangible fixed assets £
Cost	
At 1 May 2006	85,196
Additions	13,818
Disposals	(2,174)
At 30 April 2007	<u>96,840</u>
Depreciation	
At 1 May 2006	60,888
Charge for year	11,354
At 30 April 2007	<u>72,242</u>
Net book values	
At 30 April 2007	<u>24,598</u>
At 30 April 2006	<u>24,308</u>

3. Share capital	2007 £	2006 £
Authorised		
1,000 Ordinary shares of £0.10 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
1,000 Ordinary shares of £0.10 each	<u>100</u>	<u>100</u>
Equity Shares		
1,000 Ordinary shares of £0.10 each	<u>100</u>	<u>100</u>

4. Transactions with directors

None of the directors had any interest in the shareholding of the company at the year end

The interests of the directors in the ultimate parent company, Redbrook Ingredient Services Limited (a company incorporated in Ireland) were as stated below

	Class of share	Shares	
		2007	2006
K Fox	Ordinary shares of €1.25 each	<u>13,000</u>	13,000
D Gott	Ordinary 'B' shares of €1.25 each	<u>1,000</u>	-