REGISTERED NUMBER: 05454721 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 August 2018

for

Sol Fruit Imports Limited

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for the Year Ended 31 August 2018

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Company Information
for the Year Ended 31 August 2018

DIRECTOR:	S Bilecki
SECRETARY:	A Pitman
REGISTERED OFFICE:	76 St Johns Road Tunbridge Wells Kent TN4 9PH
REGISTERED NUMBER:	05454721 (England and Wales)
ACCOUNTANTS:	Figures Limited 76 St Johns Road Tunbridge Wells Kent TN4 9PH

Balance Sheet
31 August 2018

	Notes	31.8.18 £	£	31.8.17 £	£
FIXED ASSETS					
Tangible assets	4		9,390		11,913
CURRENT ASSETS					
Stocks		11,392		29,885	
Debtors	5	1,533,323		2,001,410	
Cash at bank		3,070,578		1,481,317	
		4,615,293		3,512,612	
CREDITORS					
Amounts falling due within one year	6	1,659,900		708,471	
NET CURRENT ASSETS			2,955,393		2,804,141
TOTAL ASSETS LESS CURRENT LIABILITIES			2,964,783		2,816,054
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			2,964,782		2,816,053
SHAREHOLDERS' FUNDS			2,964,783		2,816,054

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 18 December 2018 and were signed by:

S Bilecki - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Sol Fruit Imports Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2017 - 1) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 September 2017	51,466
Additions	608
At 31 August 2018	52,074
DEPRECIATION	
At 1 September 2017	39,553
Charge for year	3,131
At 31 August 2018	42,684
NET BOOK VALUE	
At 31 August 2018	9,390
At 31 August 2017	11,913

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade debtors	1,096,670	1,561,944
Other debtors	436,653	439,466
	1,533,323	2,001,410

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.18	31.8.17
	£	£
Trade creditors	811,571	321,156
Taxation and social security	152,762	159,680
Other creditors	695,567	227,635
	1,659,900	708,471

7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

Included within other debtors is an amount of £421,794 which relates to a loan to the Director. This has been made on commercial terms and interest is charged at 2.5% per annum on the outstanding balance. The interest received in the year was £10,545.

8. ULTIMATE CONTROLLING PARTY

The controlling party is S Bilecki.

The ultimate controlling party of the Company is the Director by virtue of his shareholding in the Parent Company, SJB Holdings Limited.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.