

REGISTERED NUMBER: 06807708 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
UNITED FOODS DIRECT LIMITED

Sargeant Partnership Limited
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent
BR8 7AG

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FOR THE YEAR ENDED 31 MARCH 2025**

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UNITED FOODS DIRECT LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025**

DIRECTORS:

R K Todd
Mrs L Deller
C M Brackenbury

REGISTERED OFFICE:

7a Clifton Road
St. Peters Industrial Estate
Huntingdon
Cambridgeshire
PE29 7EJ

REGISTERED NUMBER:

06807708 (England and Wales)

ACCOUNTANTS:

Sargeant Partnership Limited
Chartered Accountants
5 White Oak Square
London Road
Swanley
Kent
BR8 7AG

UNITED FOODS DIRECT LIMITED (REGISTERED NUMBER: 06807708)**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	4	78,491	81,321
CURRENT ASSETS			
Stocks		86,320	67,486
Debtors	5	108,944	117,197
Cash in hand		<u>693</u>	<u>760</u>
		195,957	185,443
CREDITORS			
Amounts falling due within one year	6	<u>120,204</u>	<u>155,980</u>
NET CURRENT ASSETS		<u>75,753</u>	<u>29,463</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		154,244	110,784
PROVISIONS FOR LIABILITIES		<u>291</u>	<u>597</u>
NET ASSETS		<u>153,953</u>	<u>110,187</u>
CAPITAL AND RESERVES			
Called up share capital	8	81,001	81,001
Revaluation reserve	9	6,834	6,834
Retained earnings	9	<u>66,118</u>	<u>22,352</u>
SHAREHOLDERS' FUNDS		<u>153,953</u>	<u>110,187</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 notes form part of these financial statements

UNITED FOODS DIRECT LIMITED (REGISTERED NUMBER: 06807708)

BALANCE SHEET - continued
31 MARCH 2025

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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

The financial statements were approved by the Board of Directors and authorised for issue on 15 July 2025 and were signed on its behalf by:

R K Todd - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. STATUTORY INFORMATION

United Foods Direct 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 - 25% per annum on reducing balance

Motor vehicles - 25% per annum 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2024 - 2) .

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Motor vehicles £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>70,000</u>	<u>31,104</u>	<u>34,912</u>	<u>136,016</u>
DEPRECIATION				
At 1 April 2024	-	22,561	32,134	54,695
Charge for year	-	<u>2,136</u>	<u>694</u>	<u>2,830</u>
At 31 March 2025	-	<u>24,697</u>	<u>32,828</u>	<u>57,525</u>
NET BOOK VALUE				
At 31 March 2025	<u>70,000</u>	<u>6,407</u>	<u>2,084</u>	<u>78,491</u>
At 31 March 2024	<u>70,000</u>	<u>8,543</u>	<u>2,778</u>	<u>81,321</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	108,428	116,910
Other debtors	<u>516</u>	<u>287</u>
	<u>108,944</u>	<u>117,197</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Bank loans and overdrafts	9,223	13,022
Trade creditors	94,500	130,797
Taxation and social security	11,868	7,142
Other creditors	<u>4,613</u>	<u>5,019</u>
	<u>120,204</u>	<u>155,980</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. SECURED DEBTS

There is a fixed and floating charge over the undertaking and all property and assets present and future, including goodwill, uncalled capital, buildings, fixtures, fixed plant & machinery.

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	2025 £ <u>81,001</u>	2024 £ <u>81,001</u>
81,001	Ordinary			

9. RESERVES

	Retained earnings £	Revaluation reserve £	Totals £
At 1 April 2024	22,352	6,834	29,186
Profit for the year	<u>43,766</u>		<u>43,766</u>
At 31 March 2025	<u>66,118</u>	<u>6,834</u>	<u>72,952</u>

10. RELATED PARTY DISCLOSURES

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

11. POST BALANCE SHEET EVENTS

On the 1st April 2025 Mr C M Brackenbury was appointed as a Director.

12. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Todd Meat Trading Company 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.