REGISTERED NUMBER: 08463021 (England and Wales)

VERFRESH - TRADING LIMITED

FINANCIAL STATEMENTS

FOR THE PERIOD

1 APRIL 2017 TO 30 SEPTEMBER 2018

Dexter & Sharpe
Chartered Certified Accountants
The Old Vicarage
Church Close
Boston
Lincolnshire
PE21 6NA

VERFRESH - TRADING LIMITED (REGISTERED NUMBER: 08463021)

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VERFRESH - TRADING LIMITED

COMPANY INFORMATION
FOR THE PERIOD 1 APRIL 2017 TO 30 SEPTEMBER 2018

DIRECTOR:	N Thorold
REGISTERED OFFICE:	The Old Vicarage Church Close Boston Lincolnshire PE21 6NA
REGISTERED NUMBER:	08463021 (England and Wales)
ACCOUNTANTS:	Dexter & Sharpe Chartered Certified Accountants The Old Vicarage Church Close Boston Lincolnshire PE21 6NA

ABRIDGED BALANCE SHEET
30 SEPTEMBER 2018

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Intangible assets	4		**37,655**		50,203
Tangible assets	5		**14,976**		22,929
			52,631		73,132
CURRENT ASSETS					
Debtors		**10,746**		126,616	
Cash at bank		**111,336**		205,321	
		122,082		331,937	
CREDITORS					
Amounts falling due within one year		**14,335**		208,232	
NET CURRENT ASSETS			**107,747**		123,705
TOTAL ASSETS LESS CURRENT LIABILITIES			**160,378**		196,837
PROVISIONS FOR LIABILITIES			**2,760**		4,475
NET ASSETS			**157,618**		192,362
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings			**157,617**		192,361
SHAREHOLDERS' FUNDS			**157,618**		192,362

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 September 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 notes form part of these financial statements

continued...

ABRIDGED BALANCE SHEET - continued
30 SEPTEMBER 2018

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.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the period ended 30 September 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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 11 December 2018 and were signed by:

N Thorold - Director

1. STATUTORY INFORMATION

Verfresh - Trading 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.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Buildings	- 10% on cost
Plant and machinery	- 20% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation
Taxation for the period 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 period 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.

Foreign currencies
Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

continued...

2. **ACCOUNTING POLICIES - continued**

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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 period was 3 (2017 - 3) .

4. **INTANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 April 2017 and 30 September 2018	83,667
AMORTISATION	
At 1 April 2017	33,464
Amortisation for period	12,548
At 30 September 2018	46,012
NET BOOK VALUE	
At 30 September 2018	37,655
At 31 March 2017	50,203

5. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 April 2017 and 30 September 2018	41,172
DEPRECIATION	
At 1 April 2017	18,243
Charge for period	7,953
At 30 September 2018	26,196
NET BOOK VALUE	
At 30 September 2018	14,976
At 31 March 2017	22,929

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.