Registered number
10323708

ACAI BERRY FOODS LTD

Filleted Accounts

31 August 2022

ACAI BERRY FOODS LTD

Registered number: 10323708

Balance Sheet

as at 31 August 2022

	Notes		2022		2021
			£		£
Fixed assets					
Tangible assets	3		31,094		31,094
Current assets					
Stocks		35,000		35,000	
Debtors	4	12,145		12,145	
Cash at bank and in hand		41,101		41,101	
		88,246		88,246	
Creditors: amounts falling due within one year	5	(111,907)		(111,907)	
Net current liabilities			(23,661)		(23,661)
Net assets			7,433		7,433
Capital and reserves					
Called up share capital			1,000		1,000
Profit and loss account			6,433		6,433
Shareholder's funds			7,433		7,433

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 480 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Marcus Vinicius De Paula Carmo

Director

Approved by the board on 5 February 2024

ACAI BERRY FOODS LTD

Notes to the Accounts

for the year ended 31 August 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Motor vehicles	5 years straight line
Computer equipment	5 years straight line
Fixtures, fittings, tools and equipment	5 years straight line

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that

are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

	2022 Number	2021 Number
Average number of persons employed by the company	2	2

3 Tangible fixed assets

	Computer equipment £	Fixtures & fittings £	Motor vehicles £	Total £
Cost				
At 1 September 2021	4,208	23,855	10,840	38,903
At 31 August 2022	4,208	23,855	10,840	38,903
Depreciation				
At 1 September 2021	1,744	4,148	1,917	7,809
At 31 August 2022	1,744	4,148	1,917	7,809
Net book value				
At 31 August 2022	2,464	19,707	8,923	31,094
At 31 August 2021	2,464	19,707	8,923	31,094

4 Debtors

	2022 £	2021 £
VAT	6,359	6,359
Other debtors	5,786	5,786
	12,145	12,145

5 Creditors: amounts falling due within one year

	2022	2021

	£	£
Trade creditors	102,625	102,625
Taxation and social security costs	5,459	5,459
Accruals	3,823	3,823
	111,907	111,907

6 Other information

ACAI BERRY FOODS LTD is a private company limited by shares and incorporated in England. Its registered office is:

27 Margaret Street,

Fourth Floor,

London,

United Kingdom,

W1W 8RY

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.