REGISTERED NUMBER: 10412821 (England and Wales)

Fresh Fruit Direct Limited

Unaudited Financial Statements

for the Period 6 October 2016 to 31 October 2017

Aggarwal & Co Limited
Chartered Accountants
5 London Road
Rainham
Gillingham
Kent
ME8 7RG

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for the Period 6 October 2016 to 31 October 2017

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Fresh Fruit Direct Limited

Company Information
for the Period 6 October 2016 to 31 October 2017

DIRECTOR:	M W Szatkowski
REGISTERED OFFICE:	5 London Road Rainham Gillingham Kent ME8 7RG
BUSINESS ADDRESS:	15 Opal Green Lordswood Chatham Kent ME5 8QG
REGISTERED NUMBER:	10412821 (England and Wales)
ACCOUNTANTS:	Aggarwal & Co Limited Chartered Accountants 5 London Road Rainham Gillingham Kent ME8 7RG

Statement of Financial Position
31 October 2017

	Notes	£	£
FIXED ASSETS			
Tangible assets	4		375
CURRENT ASSETS			
Debtors	5	739	
Cash at bank		43,895	
		44,634	
CREDITORS			
Amounts falling due within one year	6	20,060	
NET CURRENT ASSETS			24,574
TOTAL ASSETS LESS CURRENT LIABILITIES			24,949
PROVISIONS FOR LIABILITIES	7		71
NET ASSETS			24,878
CAPITAL AND RESERVES			
Called up share capital	8		100
Retained earnings			24,778
SHAREHOLDERS' FUNDS			24,878

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2017 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 21 February 2018 and were signed by:

M W Szatkowski - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 6 October 2016 to 31 October 2017

1. STATUTORY INFORMATION

Fresh Fruit 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Income recognition
Income represents the fair value of consideration received or receivable derived from the provision of goods and services to customers during the year (excluding value added tax) and is recognised when the company becomes entitled to it, usually on the rendering of an invoice.

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 - 33% on cost

Financial instruments
The Company enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, and loans from related parties.

Basic financial instruments are recognised at amortised cost, with changes recognised in profit or loss.

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 statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1 .

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
Additions	560
At 31 October 2017	560
DEPRECIATION	
Charge for period	185
At 31 October 2017	185
NET BOOK VALUE	
At 31 October 2017	375

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	739

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Taxation and social security	16,740
Other creditors	3,320
	20,060

7. PROVISIONS FOR LIABILITIES

	£
Deferred tax	
Accelerated capital allowances	71

	Deferred tax
	£
Charge to Statement of Comprehensive Income during period	71
Balance at 31 October 2017	71

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
90	Ordinary 'A' Shares	£1	90
10	Ordinary 'B' Shares	£1	10
			100

The following shares were allotted and fully paid for cash at par during the period:

90 Ordinary 'A' Shares shares of £1 each
10 Ordinary 'B' Shares shares of £1 each

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.