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Registration number: 11768310

Fresh East Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 31 January 2026

Fresh East Ltd

(Registration number: 11768310) Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	<u>5</u>	13,096	13,712
Current assets			
Stocks	<u>6</u>	15,500	15,000
Debtors	<u>7</u>	22,460	22,460
Cash at bank and in hand		14,735	12,098
		52,695	49,558
Creditors: Amounts falling due within one year	<u>8</u>	(176,723)	(175,673)
Net current liabilities		(124,028)	(126,115)
Net liabilities		(110,932)	(112,403)
Capital and reserves			
Called up share capital		2	2
Profit and loss account		(110,934)	(112,405)
Total equity		(110,932)	(112,403)

For the financial year ending 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 6 April 2026 and signed on its behalf by:

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Mr N Land
Director

Fresh East Ltd

Notes to the Financial Statements for the Year Ended 31 January 2026

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

The Haven
Jason Road
Freshwater East
Pembroke
Pembrokeshire
SA71 5LE

These financial statements were authorised for issue by the Board on 6 April 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis. The directors believe that it is appropriate to prepare the accounts on a going concern basis despite the current year end position of overdrawn reserves, as some of the costs in the year were one off costs relating to starting to trade. This was funded by money loaned to the company by directors which will not be recalled within the next 12 months.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Fresh East Ltd

Notes to the Financial Statements for the Year Ended 31 January 2026

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant & Machinery	25% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fresh East Ltd

Notes to the Financial Statements for the Year Ended 31 January 2026

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the profit and loss account over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges. Borrowings are classified as current liabilities unless the company has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 15 (2025 - 27).

4 Profit before tax

Arrived at after charging/(crediting)

	2026 £	2025 £
Depreciation expense	3,782	1,648

5 Tangible assets

	Plant and machinery £	Total £
Cost or valuation		
At 1 February 2025	34,026	34,026
Additions	3,167	3,167
At 31 January 2026	37,193	37,193
Depreciation		
At 1 February 2025	20,315	20,315
Charge for the year	3,782	3,782
At 31 January 2026	24,097	24,097
Carrying amount		
At 31 January 2026	13,096	13,096
At 31 January 2025	13,712	13,712

Fresh East Ltd

Notes to the Financial Statements for the Year Ended 31 January 2026

6 Stocks

	2026	2025
	£	£
Other inventories	<u>15,500</u>	<u>15,000</u>

7 Debtors

	2026	2025
	£	£
Other debtors	<u>22,460</u>	<u>22,460</u>
	<u>22,460</u>	<u>22,460</u>

Fresh East Ltd

Notes to the Financial Statements for the Year Ended 31 January 2026

8 Creditors

Creditors: amounts falling due within one year

	Note	2026 £	2025 £
Due within one year			
Bank loans and overdrafts	<u>10</u>	5,000	-
Trade creditors		10,410	10,573
Taxation and social security		9,610	22,763
Directors' loan accounts	<u>11</u>	125,401	112,882
Other creditors		26,302	29,455
		<u>176,723</u>	<u>175,673</u>

Creditors: amounts falling due after more than one year

2026 £	2025 £
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9 Share capital

Allotted, called up and not fully paid shares

	2026		2025	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2

10 Loans and borrowings

2026 £	2025 £
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Non-current loans and borrowings

2026 £	2025 £
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Current loans and borrowings

Other borrowings	<u>5,000</u>	<u>-</u>
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Notes to the Financial Statements for the Year Ended 31 January 2026

11 Related party transactions

During the year the directors loaned money to the company. The loan totals £125,401 and is interest free and repayable on demand.

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.