

Registered number
07321204

HMJ Food & Wine Limited

Unaudited Abbreviated Accounts

31 October 2015

JS Gulati & Co
Chartered Accountants

HMJ Food & Wine Limited

Chartered Accountants' report to the board of directors on the preparation of the unaudited abbreviated accounts of HMJ Food & Wine Limited for the year ended 31 October 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of HMJ Food & Wine Limited for the year ended 31 October 2015 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

Our work has been undertaken in accordance with AAF 2/10 as detailed at icaew.com/compilation.

JS Gulati & Co
Chartered Accountants
4 Peter James Business Centre
Pump Lane
Hayes
Middlesex
UB3 3NT

8 July 2016

HMJ Food & Wine Limited**Registered number:** 07321204**Abbreviated Balance Sheet
as at 31 October 2015**

	Notes	2015 £	2014 £
Current assets			
Stocks	135,698	128,208	
Debtors	-	3,500	
Cash at bank and in hand	27,042	11,832	
	<u>162,740</u>	<u>143,540</u>	
Creditors: amounts falling due within one year	(136,563)	(84,077)	
Net current assets		<u>26,177</u>	<u>59,463</u>
Total assets less current liabilities		<u>26,177</u>	<u>59,463</u>
Creditors: amounts falling due after more than one year		(19,250)	(40,250)
Net assets		<u>6,927</u>	<u>19,213</u>
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		6,827	19,113
Shareholder's funds		<u>6,927</u>	<u>19,213</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 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 director acknowledges his 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Sawinder Singh

Director

Approved by the board on 8 July 2016

HMJ Food & Wine Limited
Notes to the Abbreviated Accounts
for the year ended 31 October 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Stocks

Stock is valued at the lower of cost and net realisable value. Cost is determined on a first in first out basis. Net realisable value represents estimated selling price less costs to complete and sell. Provision is made for slow moving, obsolete or damaged stock where the net realisable value is less than cost.

2 Intangible fixed assets

£

Cost

At 1 November 2014	25,000
At 31 October 2015	<u>25,000</u>

Amortisation

At 1 November 2014	25,000
At 31 October 2015	<u>25,000</u>

Net book value

At 31 October 2015	<u>-</u>
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3 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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.