

THE FRESH ACCOUNTANCY COMPANY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Accountants' report</u>	<u>4</u>
<u>Statement of financial position</u>	<u>5</u>
<u>Notes to the accounts</u>	<u>6</u>

THE FRESH ACCOUNTANCY COMPANY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2021

Director	Mr T Baker
Secretary	Mrs R J Baker
Company Number	07700198 (England and Wales)
Registered Office	Orchard House Clyst St Mary Exeter Devon EX5 1BR United Kingdom
Accountants	The Fresh Accountancy Company Limited Orchard House Clyst St Mary Exeter Devon EX5 1BR

CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF THE FRESH ACCOUNTANCY COMPANY LIMITED FOR THE YEAR ENDED 31 AUGUST 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of the fresh accountancy company limited for the year ended 31 August 2021 as set out on pages 5 - 7 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icacw.com/membershandbook.

Our work has been undertaken in accordance with AAF 7/16 as detailed at icacw.com/compilation.

The Fresh Accountancy Company Limited
Chartered Accountants

Orchard House
Clyst St Mary
Exeter
Devon
EX5 1BR

18 May 2022

THE FRESH ACCOUNTANCY COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	<u>4</u>	367,385	367,385
Investments	<u>5</u>	75	75
		<u>367,460</u>	<u>367,460</u>
Current assets			
Inventories		86,000	1,000
Debtors	<u>6</u>	365,823	312,263
Cash at bank and in hand		-	104,258
		<u>451,823</u>	<u>417,521</u>
Creditors: amounts falling due within one year	<u>7</u>	(260,981)	(148,476)
Net current assets		<u>190,842</u>	<u>269,045</u>
Total assets less current liabilities		558,302	636,505
Creditors: amounts falling due after more than one year	<u>8</u>	(552,203)	(652,093)
Net assets/(liabilities)		<u>6,099</u>	<u>(15,588)</u>
Capital and reserves			
Called up share capital		101	101
Profit and loss account		5,998	(15,689)
Shareholders' funds		<u>6,099</u>	<u>(15,588)</u>

For the year ending 31 August 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 18 May 2022 and were signed on its behalf by

Mr T Baker
Director

Company Registration No. 07700198

THE FRESH ACCOUNTANCY COMPANY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Statutory information

the fresh accountancy company limited is a private company, limited by shares, registered in England and Wales, registration number 07700198. The registered office is Orchard House, Clyst St Mary, Exeter, Devon, EX5 1BR, United Kingdom.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	Are not depreciated but are held at fair value
Plant & machinery	25% reducing balance

4 Tangible fixed assets

	Land & buildings £	Plant & machinery £	Total £
Cost or valuation	At cost	At cost	
At 1 September 2020	298,575	79,672	378,247
At 31 August 2021	298,575	79,672	378,247
Depreciation			
At 1 September 2020	-	10,862	10,862
At 31 August 2021	-	10,862	10,862
Net book value			
At 31 August 2021	298,575	68,810	367,385
At 31 August 2020	298,575	68,810	367,385
		2021	2020
Carrying values included above held under finance leases and hire purchase contracts:		£	£
- Plant & machinery		68,810	68,810

THE FRESH ACCOUNTANCY COMPANY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

5 Investments

**Subsidiary
undertakings**

Valuation at 1 September 2020	£	75
Valuation at 31 August 2021		75

6 Debtors: amounts falling due within one year

2021 2020
£ £

Trade debtors	11,284	8,929
Amounts due from group undertakings etc.	-	23,154
Accrued income and prepayments	-	7,180
Other debtors	354,539	273,000
	<u>365,823</u>	<u>312,263</u>

7 Creditors: amounts falling due within one year

2021 2020
£ £

Bank loans and overdrafts	77,133	31,824
VAT	42,678	24,860
Obligations under finance leases and hire purchase contracts	7,870	10,800
Trade creditors	6,276	16,983
Amounts owed to group undertakings and other participating interests	85,123	-
Taxes and social security	41,901	20,586
Loans from directors	-	43,423
	<u>260,981</u>	<u>148,476</u>

8 Creditors: amounts falling due after more than one year

2021 2020
£ £

Bank loans	505,955	599,986
Obligations under finance leases and hire purchase contracts	46,248	52,107
	<u>552,203</u>	<u>652,093</u>

9 Average number of employees

During the year the average number of employees was 8 (2020: 8).

