

**THE FRESH ACCOUNTANCY COMPANY LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**THE FRESH ACCOUNTANCY COMPANY LIMITED**  
**UNAUDITED ACCOUNTS**  
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**THE FRESH ACCOUNTANCY COMPANY LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

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<b>Director</b>	Mr T Baker
<b>Secretary</b>	Mrs R J Baker
<b>Company Number</b>	07700198 (England and Wales)
<b>Registered Office</b>	Orchard House Clyst St Mary Exeter Devon EX5 1BR United Kingdom
<b>Accountants</b>	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 2020**

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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 2020 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 7/16 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

The Fresh Accountancy Company Limited  
Chartered Accountants

Orchard House  
Clyst St Mary  
Exeter  
Devon  
EX5 1BR

21 June 2021

**THE FRESH ACCOUNTANCY COMPANY LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	367,385	295,990
Investments	<u>5</u>	75	75
		<u>367,460</u>	<u>296,065</u>
<b>Current assets</b>			
Inventories		1,000	1,000
Debtors	<u>6</u>	312,263	243,085
Cash at bank and in hand		104,258	11
		<u>417,521</u>	<u>244,096</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(148,476)	(173,211)
<b>Net current assets</b>		<u>269,045</u>	<u>70,885</u>
<b>Total assets less current liabilities</b>		636,505	366,950
<b>Creditors: amounts falling due after more than one year</b>	<u>8</u>	(652,093)	(358,970)
<b>Net (liabilities)/assets</b>		<u>(15,588)</u>	<u>7,980</u>
<b>Capital and reserves</b>			
Called up share capital		101	101
Profit and loss account		(15,689)	7,879
<b>Shareholders' funds</b>		<u>(15,588)</u>	<u>7,980</u>

For the year ending 31 August 2020 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 21 June 2021 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 2020**

**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**

	<b>Land &amp; buildings £</b>	<b>Plant &amp; machinery £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 September 2019	295,990	10,862	306,852
Additions	2,585	68,810	71,395
At 31 August 2020	298,575	79,672	378,247
<b>Depreciation</b>			
At 1 September 2019	-	10,862	10,862
At 31 August 2020	-	10,862	10,862
<b>Net book value</b>			
At 31 August 2020	298,575	68,810	367,385
At 31 August 2019	295,990	-	295,990
		<b>2020</b>	<b>2019</b>
Carrying values included above held under finance leases and hire purchase contracts:		<b>£</b>	<b>£</b>
- Plant & machinery		68,810	-

**THE FRESH ACCOUNTANCY COMPANY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2020**

**5 Investments**

	<b>Subsidiary undertakings £</b>
Valuation at 1 September 2019	75
Valuation at 31 August 2020	75

**6 Debtors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	8,929	22,201
Amounts due from group undertakings etc.	23,154	-
Accrued income and prepayments	7,180	-
Other debtors	273,000	220,884
	<b>312,263</b>	<b>243,085</b>

**7 Creditors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Bank loans and overdrafts	31,824	129,206
VAT	24,860	-
Obligations under finance leases and hire purchase contracts	10,800	-
Trade creditors	16,983	2,138
Taxes and social security	20,586	805
Loans from directors	43,423	41,062
	<b>148,476</b>	<b>173,211</b>

**8 Creditors: amounts falling due after more than one year**

	<b>2020 £</b>	<b>2019 £</b>
Bank loans	599,986	358,970
Obligations under finance leases and hire purchase contracts	52,107	-
	<b>652,093</b>	<b>358,970</b>

**9 Average number of employees**

During the year the average number of employees was 8 (2019: 8).

