

**REGISTERED NUMBER: 02570946 (England and Wales)**

**Unaudited Financial Statements**  
**for the Period 1st September 2018 to 31st December 2018**  
**for**  
**Comarket Fruit (Uk) Ltd.**

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for the Period 1st September 2018 to 31st December 2018**

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**Comarket Fruit (Uk) Ltd.**

**Company Information  
for the Period 1st September 2018 to 31st December 2018**

**DIRECTOR:** J I Thompson

**SECRETARIES:** S Difrancesco  
B M Thompson

**REGISTERED OFFICE:** 147a High Street  
Waltham Cross  
Hertfordshire  
EN8 7AP

**REGISTERED NUMBER:** 02570946 (England and Wales)

**ACCOUNTANTS:** Thickbroom Coventry Limited  
Chartered Accountants  
147a High Street  
Waltham Cross  
Hertfordshire  
EN8 7AP

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Comarket Fruit (Uk) Ltd.**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Comarket Fruit (Uk) Ltd. for the period ended 31st December 2018 which comprise the Income Statement, 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Comarket Fruit (Uk) Ltd. in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Comarket Fruit (Uk) Ltd. and state those matters that we have agreed to state to the director of Comarket Fruit (Uk) Ltd. in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Comarket Fruit (Uk) Ltd. and its director for our work or for this report.

It is your duty to ensure that Comarket Fruit (Uk) Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Comarket Fruit (Uk) Ltd.. You consider that Comarket Fruit (Uk) Ltd. is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Comarket Fruit (Uk) Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Thickbroom Coventry Limited  
Chartered Accountants  
147a High Street  
Waltham Cross  
Hertfordshire  
EN8 7AP

29th January 2019

**Balance Sheet**  
**31st December 2018**

|  | Notes | 2018<br>£      | £              | 2018<br>£        | £              |
|--|-------|----------------|----------------|------------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |                  |                |
| Tangible assets                              | 4     |                | 4,864          |                  | 5,120          |
| <b>CURRENT ASSETS</b>                        |       |                |                |                  |                |
| Debtors                                      | 5     | 869,491        |                | 1,817,620        |                |
| Cash at bank                                 |       | <u>326,980</u> |                | <u>243,993</u>   |                |
|  |       | 1,196,471      |                | 2,061,613        |                |
| <b>CREDITORS</b>                             |       |                |                |                  |                |
| Amounts falling due within one year          | 6     | <u>615,139</u> |                | <u>1,514,518</u> |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>581,332</u> |                  | <u>547,095</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>586,196</u> |                  | <u>552,215</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |                  |                |
| Called up share capital                      |       |                | 100            |                  | 100            |
| Retained earnings                            |       |                | <u>586,096</u> |                  | <u>552,115</u> |
|  |       |                | <u>586,196</u> |                  | <u>552,215</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st December 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st December 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

**Comarket Fruit (Uk) Ltd. (Registered number: 02570946)**

**Balance Sheet - continued  
31st December 2018**

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 29th January 2019 and were signed by:

S Difrancesco - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Period 1st September 2018 to 31st December 2018**

**1. STATUTORY INFORMATION**

Comarket Fruit (Uk) Ltd. 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Related party exemption**

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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                      - 15% on reducing balance

**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 balance sheet date.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 3 (2018 - 3 ) .

Notes to the Financial Statements - continued  
for the Period 1st September 2018 to 31st December 2018

4. **TANGIBLE FIXED ASSETS**

|   | Plant and<br>machinery<br>etc<br>£ |
|---|------------------------------------|
| <b>COST</b>                                     |                                    |
| At 1st September 2018<br>and 31st December 2018 | <u>24,141</u>                      |
| <b>DEPRECIATION</b>                             |                                    |
| At 1st September 2018                           | 19,021                             |
| Charge for period                               | <u>256</u>                         |
| At 31st December 2018                           | <u>19,277</u>                      |
| <b>NET BOOK VALUE</b>                           |                                    |
| At 31st December 2018                           | <u>4,864</u>                       |
| At 31st August 2018                             | <u>5,120</u>                       |

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2018<br>£      | 2018<br>£        |
|---------------|----------------|------------------|
| Trade debtors | 863,163        | 1,814,146        |
| Other debtors | <u>6,328</u>   | <u>3,474</u>     |
|               | <u>869,491</u> | <u>1,817,620</u> |

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2018<br>£      | 2018<br>£        |
|------------------------------|----------------|------------------|
| Trade creditors              | 548,909        | 1,456,176        |
| Taxation and social security | 62,932         | 54,901           |
| Other creditors              | <u>3,298</u>   | <u>3,441</u>     |
|                              | <u>615,139</u> | <u>1,514,518</u> |

7. **ULTIMATE CONTROLLING PARTY**

The company is a wholly owned subsidiary of Red Brook Holdings Limited, its ultimate controlling party. Red Brook Holdings Limited is incorporated in the UK and its registered office is 147a High Street, Waltham Cross, Hertfordshire, UK, EN8 7AP.



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.