

COMPANY REGISTRATION NUMBER 3566101

RENUP LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2008

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RENUP LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2008

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RENUP LIMITED**ABBREVIATED BALANCE SHEET****31 MARCH 2008**

	Note	2008	2007
		£	£
FIXED ASSETS	2		
Intangible assets		135,600	145,613
Tangible assets		16,070	18,451
Investments		99	99
		<u>151,769</u>	<u>164,163</u>
CURRENT ASSETS			
Stocks		5,000	5,000
Debtors		13,806	26,384
		<u>18,806</u>	<u>31,384</u>
CREDITORS: Amounts falling due within one year		<u>262,085</u>	<u>279,572</u>
NET CURRENT LIABILITIES		<u>(243,279)</u>	<u>(248,188)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(91,510)</u>	<u>(84,025)</u>
CREDITORS: Amounts falling due after more than one year		<u>19,303</u>	<u>39,959</u>
		<u>(110,813)</u>	<u>(123,984)</u>
CAPITAL AND RESERVES			
Called-up equity share capital	4	100	100
Profit and loss account		(110,913)	(124,084)
DEFICIT		<u>(110,813)</u>	<u>(123,984)</u>

The Balance sheet continues on the following page.

The notes on pages 3 to 6 form part of these abbreviated accounts.

RENUP LIMITED

ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2008

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved by the directors and authorised for issue on 23-01-09, and are signed on their behalf by:

A K Saggar
Director



The notes on pages 3 to 6 form part of these abbreviated accounts.

YEAR ENDED 31 MARCH 2008

RENUP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2008

1. ACCOUNTING POLICIES *(continued)*

Finance lease agreements

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the profit and loss account on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

RENUP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2008

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Investment s £	Total £
COST				
At 1 April 2007	200,250	86,576	99	286,925
Additions	–	5,400	–	5,400
At 31 March 2008	200,250	91,976	99	292,325
DEPRECIATION				
At 1 April 2007	54,637	68,125	–	122,762
Charge for year	10,013	7,781	–	17,794
At 31 March 2008	64,650	75,906	–	140,556
NET BOOK VALUE				
At 31 March 2008	135,600	16,070	99	151,769
At 31 March 2007	145,613	18,451	99	164,163

The company owns 99% of the issued ordinary share capital of Eats'ies Limited, a company incorporated in England and Wales, which has been dormant in the year ended 31 March 2008. Details of its aggregate share capital and reserves and result for the year are as follows:

Aggregate capital and reserves

	2008 £	2007 £
Eats'ies Limited (dormant)	1,250	1,250

3. RELATED PARTY TRANSACTIONS

Just Games Limited, A-Z Electrical & Hardware Limited, Eats'ies Limited and Real Gourmet Food Limited all have common directors with the company.

At the year end the amount due to A-Z Electrical & Hardware Limited was £nil (2007: £9,155), the amount due to Just Games Limited was £74,131 (2006: £74,131), and the amount due to Real Gourmet Food Limited was £nil (2007: £661). There was also an amount due from Eats'ies Limited of £1,250 (2007: £1,267).

During the year the company was charged management fees of £21,000 (2007: £21,000) by A-Z Electrical & Hardware Limited.

At the year end the company owed £58,053 (2007: £11,242) to the director A K Saggar.

The company was controlled by the directors in both 2008 and 2007.

RENUP LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2008

4. SHARE CAPITAL

Authorised share capital:

	2008	2007
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2008		2007	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

RENUP LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTORS OF RENUP LIMITED

YEAR ENDED 31 MARCH 2008

In accordance with our terms of engagement, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Directors, as a body, for our work or for this report.

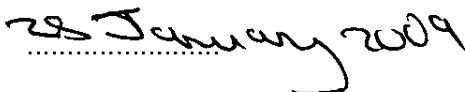
We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 31 March 2008 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.

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MACINTYRE HUDSON LLP
Chartered Accountants


22 January 2009