

Registration number NI 37355

**EPICURE SELECT FOODS LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2010**

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COMPANIES HOUSE

# **EPICURE SELECT FOODS LIMITED**

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# **EPICURE SELECT FOODS LIMITED**

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**EPICURE SELECT FOODS LIMITED**

**INDEPENDENT ACCOUNTANTS REPORT ON THE UNAUDITED ACCOUNTS TO THE  
DIRECTORS OF EPICURE SELECT FOODS LIMITED**

As described on the balance sheet you are responsible for the preparation of the abbreviated accounts for the Year ended 30 April 2010 set out pages 2 to 5 and you consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities from the accounting records and information and explanations supplied to us.

*McKeague Morgan & Company*  
**McKeague Morgan & Company**  
**Chartered Accountants**  
**27 College Gardens**  
**Belfast**  
**BT9 6BS**

**Date 7 January 2011**

**EPICURE SELECT FOODS LIMITED****NI 37355****ABBREVIATED BALANCE SHEET  
AS AT 30 APRIL 2010**

	<b>Notes</b>	<b>2010 £</b>	<b>2009 £</b>
<b>Fixed assets</b>			
Tangible assets	<b>2</b>	<b>8 155</b>	<b>6 740</b>
<b>Current assets</b>			
Stocks		<b>55 917</b>	<b>56 607</b>
Debtors		<b>97 961</b>	<b>67 877</b>
		<b>153 878</b>	<b>124 484</b>
<b>Creditors amounts falling due within one year</b>		<b>(129 226)</b>	<b>(91 696)</b>
<b>Net current assets</b>		<b>24,652</b>	<b>32 788</b>
<b>Total assets less current liabilities</b>		<b>32 807</b>	<b>39 528</b>
<b>Net assets</b>		<b>32 807</b>	<b>39 528</b>
<b>Capital and reserves</b>			
Called up share capital	<b>3</b>	<b>196 450</b>	<b>196 450</b>
Share premium account		<b>11 435</b>	<b>11 435</b>
Profit and loss account		<b>(175 078)</b>	<b>(168 357)</b>
<b>Shareholders funds</b>		<b>32 807</b>	<b>39 528</b>

The directors statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 4 to 5 form an integral part of these financial statements**

**ABBREVIATED BALANCE SHEET (CONTINUED)**

**DIRECTOR S STATEMENTS REQUIRED BY SECTIONS 475(2) AND (3)  
FOR THE YEAR ENDED 30 APRIL 2010**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 April 2010 and
- (c) that I acknowledge my responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 and
  - (2) 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 year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act relating to financial statements so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The abbreviated accounts were approved by the Board on 7 January 2011 and signed on its behalf by



**Mr D Carlin**  
**Director**

## **EPICURE SELECT FOODS LIMITED**

### **NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2010**

#### **1 Accounting policies**

##### **1.1 Accounting convention**

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board

##### **1.2 Turnover**

Turnover represents the total invoice value excluding value added tax of sales made during the year

##### **1.3 Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows

Plant and machinery	20% reducing balance
Fixtures fittings and equipment	20% reducing balance
Motor vehicles	20% reducing balance

##### **1.4 Stock**

Stock is valued at the lower of cost and net realisable value

##### **1.5 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account

#### **2 Fixed assets**

**Tangible  
fixed  
assets  
£**

##### **Cost**

At 1 May 2009	16 018
Additions	4 150
Disposals	(3 152)
At 30 April 2010	17 016

##### **Depreciation**

At 1 May 2009	9 278
On disposals	(1 899)
Charge for year	1 482
At 30 April 2010	8 861

##### **Net book values**

At 30 April 2010	8 155
At 30 April 2009	6 740

# EPICURE SELECT FOODS LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2010

continued

<b>3</b>	<b>Share capital</b>	<b>2010</b>	<b>2009</b>
		<b>£</b>	<b>£</b>
	<b>Authorised</b>		
	1 000 000 Ordinary shares of £1 each	<b>1 000 000</b>	1 000 000
		<u><u>          </u></u>	<u><u>          </u></u>
	<b>Alloted called up and fully paid</b>		
	196 450 Ordinary shares of £1 each	<b>196 450</b>	196 450
		<u><u>          </u></u>	<u><u>          </u></u>
	<b>Equity Shares</b>		
	196 450 Ordinary shares of £1 each	<b>196,450</b>	196 450
		<u><u>          </u></u>	<u><u>          </u></u>