

## **Epicurean Dairy (UK) IP Limited**

Abbreviated Accounts

Year Ended

31 March 2012

Company Number 7561205

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# **Epicurean Dairy (UK) IP Limited**

**Abbreviated accounts  
for the year ended 31 March 2012**

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## **Directors**

A Allan  
M B Harrod  
O Shenhav  
Y Shenhav

## **Registered office**

2 City Place, Beehive Ring Road, Gatwick, West Sussex, RH6 0PA

## **Company number**

7561205

# Epicurean Dairy (UK) IP Limited

Balance sheet  
at 31 March 2012

<b>Company number 7561205</b>	<b>Note</b>	<b>2012 NZ\$</b>
<b>Called up share capital not paid</b>		<b>100</b>
<b>Fixed assets</b>		
Intangible assets	2	20,000
		<hr/>
		20,100
<b>Creditors: amounts falling due within one year</b>		<b>20,000</b>
		<hr/>
<b>Total assets less current liabilities</b>		<b>100</b>
		<hr/>
<b>Capital and reserves</b>		
Called up share capital	3	100
		<hr/>
<b>Shareholder's funds</b>		<b>100</b>
		<hr/>

For the year ended 31 March 2012 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies

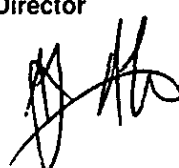
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements

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 of directors and authorised for issue on

A Allan  
Director



11/12/12

The notes on pages 2 to 3 form part of these abbreviated accounts

# Epicurean Dairy (UK) IP Limited

Notes forming part of the abbreviated accounts  
for the year ended 31 March 2012

## 1 Accounting policies

The abbreviated accounts have been prepared under the historical cost convention

The following principal accounting policies have been applied

### *Intangible assets*

Intangible assets, other than goodwill, include expenditure on patents, licences, trademarks and intellectual property rights and are stated at the amount initially recognised, less accumulated amortisation and accumulated impairment losses

Intangible assets acquired separately from a business are carried initially at cost. The initial cost is the aggregate amount paid and the fair value of any other consideration given to acquire the asset.

Intangible assets with a finite life are amortised on a straight line basis over their expected useful lives. For patents, licences and trademarks, expected useful life is the shorter of the duration of the legal agreement and economic useful life.

The carrying value of intangible assets is reviewed for impairment whenever events or changes in circumstances indicate the carrying value may not be recoverable.

Intangible assets represent the purchase cost of Trademarks and Associated Intellectual Property relating to "The Collective Great Dairy".

### *Impairment of fixed assets*

The need for any fixed asset impairment write-down is assessed by comparison of the carrying value of the asset against the higher of realisable value and value in use.

## 2 Intangible fixed assets

	Other intangible fixed assets NZ\$
<i>Cost</i>	
Additions and at 31 March 2012	20,000
	<hr/>
<i>Net book value</i>	
At 31 March 2012	20,000
	<hr/>

# Epicurean Dairy (UK) IP Limited

Notes forming part of the abbreviated accounts  
for the year ended 31 March 2012 (*continued*)

## 3 Share capital

2012  
NZ\$

*Allotted, called up and fully paid*

10,000 ordinary shares of NZ\$0 01 cent each 100

	Ordinary shares of £1 each		Ordinary shares of NZ\$0 01 cent each	
	Number	NZ\$	Number	NZ\$
In issue at 11 March 2011	1	1	-	-
16 March 2011 - Redenomination - £1 to NZ\$2 22	(1)	(1)	1	2 22
16 March 2011 - Subdivision NZ\$2 22 to NZ\$0 01	-	-	221	-
16 March 2011 - issue of shares	-	-	9,778	97 78
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
In issue at 31 March 2012	-	-	10,000	100
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The company was incorporated with an issued share capital of 1 ordinary share of £1 each

On 16 March 2011 the following took place

- the existing £1 ordinary shares were redenominated as NZ\$2 22 ordinary shares,
- the NZ\$2 22 ordinary shares were subdivided into NZ\$0 01 ordinary shares, and
- an additional 9,778 NZ\$0 01 ordinary shares were issued at par to provide the initial working capital