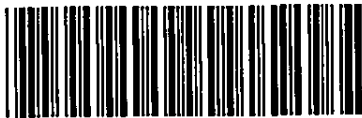


COMPANY REGISTRATION NUMBER 02686032

**FRESH DIRECT LOCAL (NORTH WEST) LIMITED**  
**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED**  
**31 JULY 2012**

WEDNESDAY



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24/04/2013

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COMPANIES HOUSE

# **FRESH DIRECT LOCAL (NORTH WEST) LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JULY 2012**

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# **FRESH DIRECT LOCAL (NORTH WEST) LIMITED**

## **INDEPENDENT AUDITOR'S REPORT TO FRESH DIRECT LOCAL (NORTH WEST) LIMITED**

### **UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts which comprise the Balance Sheet and the related notes, together with the financial statements of Fresh Direct Local (North West) Limited for the year ended 31 July 2012 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's 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 for our work, for this report, or for the opinions we have formed.

### **RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

### **BASIS OF OPINION**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

### **OPINION**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



STEPHEN HOWARD NEAL (Senior  
Statutory Auditor)  
For and on behalf of  
SHAW GIBBS LLP  
Chartered Certified Accountants  
& Statutory Auditor

264 Banbury Road  
Oxford  
OX2 7DY

22 April 2013

# FRESH DIRECT LOCAL (NORTH WEST) LIMITED

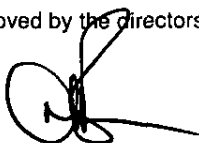
## ABBREVIATED BALANCE SHEET

31 JULY 2012

	Note	2012 £	2011 £
<b>FIXED ASSETS</b>	<b>2</b>		
Intangible assets			-
<b>CURRENT ASSETS</b>			
Debtors		536,314	536,314
<b>CREDITORS Amounts falling due within one year</b>		<u>4,000</u>	<u>4,000</u>
<b>NET CURRENT ASSETS</b>		<u>532,314</u>	<u>532,314</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>532,314</u>	<u>532,314</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	<b>3</b>	50,200	50,200
Profit and loss account		<u>482,114</u>	<u>482,114</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>532,314</u>	<u>532,314</u>

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 11/04/13 and are signed on their behalf by



D J Burns

Company Registration Number 02686032

The notes on pages 3 to 4 form part of these abbreviated accounts

# FRESH DIRECT LOCAL (NORTH WEST) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2012

### 1. ACCOUNTING POLICIES

#### Basis of accounting

The financial statements have been prepared under the historical cost convention and applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The business was transferred to Fresh Direct (UK) Limited on 1st April 2010 and the company no longer trades

#### Goodwill

Goodwill is the difference between amounts paid on acquisition of the business and the fair value of the identifiable assets

#### Amortisation

Amortisation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows

Goodwill - Useful economic life

#### Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset

#### 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

#### Deferred government grants

Deferred government grants in respect of capital expenditure are treated as deferred income and are credited to the profit and loss account over the estimated useful life of the assets to which they relate

### 2. FIXED ASSETS

	Intangible Assets £
<b>COST</b>	
At 1 August 2011 and 31 July 2012	<u>5,800</u>
<b>DEPRECIATION</b>	
At 1 August 2011	<u>5,800</u>
At 31 July 2012	<u>5,800</u>
<b>NET BOOK VALUE</b>	
At 31 July 2012	<u>-</u>
At 31 July 2011	<u>-</u>

# FRESH DIRECT LOCAL (NORTH WEST) LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JULY 2012

### 3. SHARE CAPITAL

Allotted, called up and fully paid

	2012		2011	
	No	£	No	£
50,200 A Ordinary shares of £1 each	<u>50,200</u>	<u>50,200</u>	<u>50,200</u>	<u>50,200</u>

### 4. PARENT COMPANY

The immediate parent company is Fresh Direct (UK) Limited, a company registered in England and Wales under company number 03053702. The ultimate parent company is Fresh Holdings Limited, a company registered in England and Wales under company number 06286751.

Copies of the group financial statements are available from Bicester Distribution Park, Charbridge Way, Bicester, Oxon, OX26 4SW.