

**FRESH SOURCE LTD  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

Malcolm Horton & Co  
57 Windmill Street  
Gravesend  
Kent  
DA12 1BB

**Fresh Source Ltd**  
**Unaudited Financial Statements**  
**For The Year Ended 30 April 2023**

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**Fresh Source Ltd**  
**Balance Sheet**  
**As At 30 April 2023**

**Registered number:** 11960299

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		-		2,023	
		-		2,023	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>4</b>	(2,918 )		(4,941 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(2,918 )		(2,918 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(2,918 )		(2,918 )
<b>NET LIABILITIES</b>			(2,918 )		(2,918 )
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>5</b>		2		2
Profit and Loss Account			(2,920 )		(2,920 )
<b>SHAREHOLDERS' FUNDS</b>			(2,918)		(2,918)

For the year ending 30 April 2023 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 in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr Carl Francis

Director

31st January 2024

The notes on page 2 form part of these financial statements.

**Fresh Source Ltd**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2023**

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**1. General Information**

Fresh Source Ltd is a private company, limited by shares, incorporated in England & Wales, registered number 11960299 . The registered office is 7 Innes Lodge, Inglemere Road, London, SE23 2BD.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

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

**2.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: NIL (2022: )

**4. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	-	440
Directors' loan accounts	2,918	4,501
	<u>2,918</u>	<u>4,941</u>

**5. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>2</u>	<u>2</u>

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.