

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**  
**FOR**  
**EUROFOODS TRADING LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	<b>Page</b>
<b>Company Information</b>	1
<b>Balance Sheet</b>	2
<b>Notes to the Financial Statements</b>	3

**EUROFOODS TRADING LTD**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

**DIRECTORS:**

J F Rebocho Nanitas  
R R Pereira De Carvalho

**REGISTERED OFFICE:**

1 Cricklade Court  
Old Town  
Swindon  
Wiltshire  
SN1 3EY

**REGISTERED NUMBER:**

12186107 (England and Wales)

**ACCOUNTANTS:**

Ekins & Co (Swindon)  
Accountants and Tax Advisors  
1 Cricklade Court  
Cricklade Street  
Old Town  
SWINDON  
Wiltshire  
SN1 3EY

**BALANCE SHEET**  
**30 SEPTEMBER 2022**

	Notes	30.9.22 £	£	30.9.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		9,584		11,980
<b>CURRENT ASSETS</b>					
Stocks		31,193		12,191	
Debtors	5	8,982		6,251	
Cash at bank and in hand		<u>26,396</u>		<u>15,139</u>	
		66,571		33,581	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>84,991</u>		<u>54,990</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(18,420)</u>		<u>(21,409)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(8,836)</u>		<u>(9,429)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>(8,936)</u>		<u>(9,529)</u>
			<u>(8,836)</u>		<u>(9,429)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 28 June 2023 and were signed on its behalf by:

J F Rebocho Nanitas - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022**

1. **STATUTORY INFORMATION**

Eurofoods Trading Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2021 - 1) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2022****4. TANGIBLE FIXED ASSETS**Plant and  
machinery  
etc  
£**COST**At 1 October 2021  
and 30 September 202214,976**DEPRECIATION**

At 1 October 2021

2,996

Charge for year

2,396

At 30 September 2022

5,392**NET BOOK VALUE**

At 30 September 2022

9,584

At 30 September 2021

11,980**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30.9.22

30.9.21

£

£

Trade debtors

8,9826,251**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

30.9.22

30.9.21

£

£

Trade creditors

480

480

Taxation and social security

6,975

1,974

Other creditors

77,53652,53684,99154,990

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.