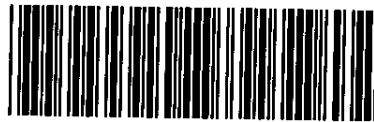

**MOCKINGBIRD RAW PRESS LIMITED
(FORMERLY NOSH BEVERAGES LIMITED)**

**UNAUDITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2022**

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COMPANIES HOUSE

MOCKINGBIRD RAW PRESS LIMITED

COMPANY INFORMATION

Directors	D Joubert (resigned 12 July 2022) C D Laidlaw K A Jackson (appointed 12 July 2022) P J Prendergast (appointed 12 July 2022)
Registered number	08734586
Registered office	82 St John Street London EC1M 4JN
Accountants	Ecovis Wingrave Yeats UK Limited Chartered Accountants 3rd Floor Waverley House 7-12 Noel Street London W1F 8GQ

MOCKINGBIRD RAW PRESS LIMITED

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MOCKINGBIRD RAW PRESS LIMITED
REGISTERED NUMBER: 08734586

BALANCE SHEET
AS AT 30 JUNE 2022

	Note	2022 £	2021 £
Current assets			
Debtors: amounts falling due within one year	5	90,844	25,310
Cash at bank and in hand		25,213	23,915
		<u>116,057</u>	<u>49,225</u>
Creditors: amounts falling due within one year	6	(89,654)	(14,038)
Net current assets		26,403	35,187
Net assets		26,403	35,187
Capital and reserves			
Called up share capital	7	100,480	100,480
Share premium account		304,945	304,945
Profit and loss account		(379,022)	(370,238)
		<u>26,403</u>	<u>35,187</u>

The directors consider that the Company is entitled to exemption from audit under section 479A of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.


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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 10/10/2022


.....
C D Laidlaw
Director

The notes on pages 2 to 4 form part of these financial statements.

MOCKINGBIRD RAW PRESS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2022

1. General information

Mockingbird Raw Press Limited (formerly Nosh Beverages Limited) is a private company, limited by shares, domiciled in England and Wales, registration number 08734586. The registered office is 82 St John Street, London, EC1M 4JN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgment in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Going concern

The parent company has confirmed they are willing to support the Company for a period of at least 12 months from the date of approval of these financial statements.

2.3 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

MOCKINGBIRD RAW PRESS LIMITED

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

2. Accounting policies (continued)

2.4 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the Company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3. Judgments in applying accounting policies and key sources of estimation uncertainty

Management has not applied any material judgements in the preparation of these financial statements.

4. Employees

The average monthly number of employees, including directors, during the year was 0 (2021 - 0).

5. Debtors

	2022 £	2021 £
Trade debtors	23,111	6,933
Amounts owed by group undertakings	17,260	18,377
VAT recoverable	8,644	-
Prepayments and accrued income	41,829	-
	<u>90,844</u>	<u>25,310</u>

Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

MOCKINGBIRD RAW PRESS LIMITED

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

6. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Trade creditors	45,021	9,271
Amounts owed to group undertakings	21,518	-
Other taxation and social security	-	467
Accruals and deferred income	23,115	4,300
	89,654	14,038

Amounts owed to group undertakings are unsecured, interest free and repayable on demand.

7. Share capital

	2022	<i>2021</i>
	£	£
Allotted, called up and fully paid		
100,480 (2021 - 100,480) Ordinary shares of £1.00 each	100,480	100,480

8. Related party transactions

The Company has taken the exemption under FRS 102, section 33 Related Party Disclosures paragraph 33 1A, whereby the Company is not required to disclose transactions with other companies that are wholly owned within the group.

9. Post balance sheet events

On 12 July 2022 the Company was transferred the trade and assets of the juice business of its parent, Life Health Foods UK Limited. As part of this, the Company issued an additional £94,129 of share capital to its parent who subsequently sold 75% of its total shareholding with a value of £145,957 to Wingate Financial Services Pty Ltd on the same date.