

**STRATFORD UPON AVON BUTTERFLY FARM LIMITED**

**ABBREVIATED ACCOUNTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2008**

**REGISTRAR'S COPY  
OF ACCOUNTS**

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COMPANIES HOUSE

# **STRATFORD UPON AVON BUTTERFLY FARM LIMITED**

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# **STRATFORD UPON AVON BUTTERFLY FARM LIMITED**

## **INDEPENDENT AUDITORS' REPORT TO STRATFORD UPON AVON BUTTERFLY FARM LIMITED**

### **UNDER SECTION 247B OF THE COMPANIES ACT 1985**

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We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Stratford upon Avon Butterfly Farm Limited for the year ended 30 November 2008 prepared under section 226 of the Companies Act 1985.

This report is made solely to the company in accordance with section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditors' report on abbreviated accounts 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 auditors**

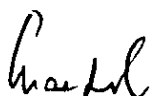
The directors are responsible for preparing the abbreviated accounts in accordance with section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

#### **Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**Cavendish**

7 April 2009

**Chartered Accountants  
Registered Auditor**

Chartered Certified Accountants  
4th Floor, Centre Heights  
137 Finchley Road  
London, NW3 6JG

# STRATFORD UPON AVON BUTTERFLY FARM LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 NOVEMBER 2008

	Notes	2008 £	£	2007 £	£
<b>Fixed assets</b>					
Tangible assets	2		13,334		22,612
<b>Current assets</b>					
Stocks		63,953		66,148	
Debtors		110,538		86,579	
Cash at bank and in hand		79,184		24,946	
		253,675		177,673	
<b>Creditors: amounts falling due within one year</b>		(194,919)		(156,333)	
<b>Net current assets</b>			58,756		21,340
<b>Total assets less current liabilities</b>			72,090		43,952
<b>Capital and reserves</b>					
Called up share capital	3	225,000		225,000	
Profit and loss account		(152,910)		(181,048)	
<b>Shareholders' funds</b>			72,090		43,952

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board for issue on 6 April 2009

  
J Calvert  
Director

# STRATFORD UPON AVON BUTTERFLY FARM LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 30 NOVEMBER 2008

### 1 Accounting policies

#### 1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

#### 1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### 1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	20% on cost
Fixtures, fittings & equipment	25% on cost

#### 1.5 Pensions

The company operates a defined contribution scheme. Contributions payable are charged to the profit and loss account in the year they are payable.

#### 1.6 Foreign currency translation

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All differences are taken to profit and loss account.

### 2 Fixed assets

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 December 2007	377,933
Additions	2,491
Disposals	(9,688)
At 30 November 2008	<u>370,736</u>
<b>Depreciation</b>	
At 1 December 2007	345,633
Charge for the year	11,769
At 30 November 2008	<u>357,402</u>
<b>Net book value</b>	
At 30 November 2008	<u>13,334</u>
At 30 November 2007	<u>22,612</u>

# STRATFORD UPON AVON BUTTERFLY FARM LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2008

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
At 1 December 2007	377,933
Additions	2,491
Disposals	(9,688)
At 30 November 2008	<u>370,736</u>
<b>Depreciation</b>	
At 1 December 2007	345,633
Charge for the year	11,769
At 30 November 2008	<u>357,402</u>
<b>Net book value</b>	
At 30 November 2008	<u>13,334</u>
At 30 November 2007	<u>22,612</u>

### 3 Share capital

	2008 £	2007 £
<b>Authorised</b>		
225,000 Ordinary of £1 each	<u>225,000</u>	<u>225,000</u>
<b>Allotted, called up and fully paid</b>		
225,000 Ordinary of £1 each	<u>225,000</u>	<u>225,000</u>