

Abbreviated Audited Accounts
for the Year Ended 31 March 2014
for
Eden Associates (UK) Limited

MONDAY



A3N8V96H

A39

22/12/2014

#32

COMPANIES HOUSE

Contents of the Abbreviated Accounts
for the Year Ended 31 March 2014

	Page
Company Information	1
Report of the Independent Auditors on the Abbreviated Accounts	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	4

Eden Associates (UK) Limited

Company Information
for the Year Ended 31 March 2014

DIRECTOR: N A Foster

SECRETARY: Mrs J M A Foster

REGISTERED OFFICE: 26 High Street
Rochester
Kent
ME1 1PT

REGISTERED NUMBER: 03505003 (England and Wales)

AUDITORS: M W Dodd & Associates Limited
Chartered Accountants
Registered Auditors
26 High Street
Rochester
Kent
ME1 1PT

Report of the Independent Auditors to
Eden Associates (UK) Limited
Under Section 449 of the Companies Act 2006

We have examined the abbreviated accounts set out on pages three to five, together with the full financial statements of Eden Associates (UK) Limited for the year ended 31 March 2014 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 auditors' 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 director and auditors

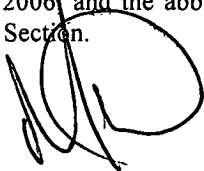
The director is responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated 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.



Michael W Dodd (Senior Statutory Auditor)
for and on behalf of M W Dodd & Associates Limited
Chartered Accountants
Registered Auditors
26 High Street
Rochester
Kent
ME1 1PT

Date: 19 December 2014

Abbreviated Balance Sheet
31 March 2014

	Notes	2014 £	2013 £
CURRENT ASSETS			
Stocks		15,336	5,650
Debtors		714,489	204,334
Cash at bank		37,161	101,771
		<u>766,986</u>	<u>311,755</u>
CREDITORS			
Amounts falling due within one year	3	445,104	232,106
		<u>321,882</u>	<u>79,649</u>
NET CURRENT ASSETS			
		<u>321,882</u>	<u>79,649</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		321,882	79,649
CREDITORS			
Amounts falling due after more than one year	3	190,958	-
		<u>130,924</u>	<u>79,649</u>
NET ASSETS			
		<u>130,924</u>	<u>79,649</u>
CAPITAL AND RESERVES			
Called up share capital	4	100	100
Profit and loss account		130,824	79,549
		<u>130,924</u>	<u>79,649</u>
SHAREHOLDERS' FUNDS			
		<u>130,924</u>	<u>79,649</u>

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 11 December 2014 and were signed by:



N A Foster - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2014**

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Plant and machinery etc - 25% on cost

Stocks

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

Deferred tax

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	
and 31 March 2014	20,831
DEPRECIATION	
At 1 April 2013	
and 31 March 2014	20,831
NET BOOK VALUE	
At 31 March 2014	-
At 31 March 2013	-

3. CREDITORS

Creditors include an amount of £238,368 for which security has been given.

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2014

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

5. ULTIMATE PARENT COMPANY

The company's ultimate holding company is Ranmove Group Limited, a company registered within England and Wales.

6. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The Director, N A Foster has made a loan to the company, which is repayable on demand. The amount outstanding at 31 March 2014 was £150,487 (2013 - £75,824). During the year the company paid interest to the Director of £20,000 (2013 - Nil) on the amounts advanced.

7. RELATED PARTY DISCLOSURES

The company has made a loan to its holding company, Ranmove Group Limited. This loan is interest free and repayable on demand. The amount outstanding at 31 March 2014 was £566,352 (2013 - £129,210).

During the year the company was charged commission of £33,172 by Glastonbury Coffee Company Limited. N A Foster is a director of both companies. This was a commercial transaction under normal business terms. The balance outstanding at the year end was £39,806 inclusive of VAT.

The company received a loan of £250,000 during the year from The Eden Associates Pension Scheme, a pension scheme set up for the benefit of the employees of the company. This loan is repayable over a five year period and interest is charged at 3% per annum on the outstanding balance. The loan is secured over property owned by the Director and his wife. The amount outstanding at the year end was £238,367.

The company paid dividends of £78,000 (2013 - Nil) to its immediate holding company, Targetventure Limited, during the year.