

hjc

Registration number 4183537

**Chat Moss Herbs Limited**  
**Abbreviated accounts**  
**for the year ended 30 June 2009**

THURSDAY



PC4 18/03/2010 330  
COMPANIES HOUSE

## **Chat Moss Herbs Limited**

### **Contents**

	<b>Page</b>
Accountants' report	<b>1</b>
Abbreviated balance sheet	<b>2 - 3</b>
Notes to the financial statements	<b>4 - 6</b>

**Chat Moss Herbs Limited**

**Accountants' report to the Board of Directors on the  
unaudited financial statements of Chat Moss Herbs Limited**

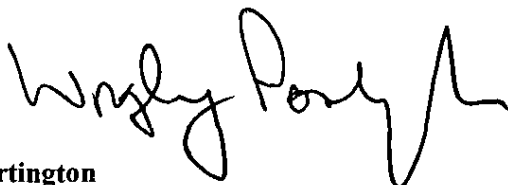
In accordance with the engagement letter and in order to assist you to fulfil your duties under the Companies , we have compiled the financial statements of the company which comprise the balance sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's board of directors in accordance with the terms of our engagement Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this 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 and the company's board of directors, as a body, for our work or for this report

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements

You have acknowledged on the balance sheet for the year ended 30 June 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies You consider that the company is exempt from the statutory requirement for an audit for the year

We have not been instructed to carry out an audit of the financial statements For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements



**Wrigley Partington  
Chartered Accountants and  
Registered Auditor**

11/11/2010

**Sterling House  
501 Middleton Road  
Chadderton  
Oldham OL9 9LY**

**Chat Moss Herbs Limited**

**Abbreviated balance sheet  
as at 30 June 2009**

		2009		2008	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2		18,000		19,500
Tangible assets	2		22,705		27,985
			<u>40,705</u>		<u>47,485</u>
<b>Current assets</b>					
Stocks		12,000		9,800	
Debtors		128,050		194,315	
Cash at bank and in hand		94,982		115,922	
		<u>235,032</u>		<u>320,037</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(110,442)</u>		<u>(217,529)</u>	
<b>Net current assets</b>			<u>124,590</u>		<u>102,508</u>
<b>Total assets less current liabilities</b>			165,295		149,993
<b>Provisions for liabilities</b>			(1,947)		(2,352)
<b>Accruals and deferred income</b>			<u>(4,062)</u>		<u>(6,092)</u>
<b>Net assets</b>			<u>159,286</u>		<u>141,549</u>
<b>Capital and reserves</b>					
Called up share capital	3		50		50
Profit and loss account			159,236		141,499
<b>Shareholders' funds</b>			<u>159,286</u>		<u>141,549</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 4 to 6 form an integral part of these financial statements.**

**Chat Moss Herbs Limited**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 30 June 2009**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 June 2009 , and
- (c) that we acknowledge our responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These abbreviated accounts are prepared in accordance with the provisions applicable to companies subject to the small companies' regime

The abbreviated accounts were approved by the Board on  
its behalf by

and signed on



11/1/2010

**C Brinkman**  
Director

**The notes on pages 4 to 6 form an integral part of these financial statements.**

## **Chat Moss Herbs Limited**

### **Notes to the abbreviated financial statements for the year ended 30 June 2009**

#### **1. Accounting policies**

##### **1.1. Accounting convention**

The accounts are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

##### **1.2. Turnover**

The pension costs charged in the financial statements represent the contribution payable by the company during the year

##### **1.3. Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years

##### **1.4. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and machinery	-	10% Straight line
Fixtures, fittings and equipment	-	10% Straight line
Motor vehicles	-	20% Straight line

##### **1.5. Stock**

Stock is valued at the lower of cost and net realisable value

## **Chat Moss Herbs Limited**

### **Notes to the abbreviated financial statements for the year ended 30 June 2009**

continued

#### **1.6. Deferred taxation**

The company adopted Financial Reporting Standard 19 "Deferred Taxation" (FRS 19) during the financial year

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Prior to the adoption of FRS 19, the company provided for deferred taxation only to the extent that timing differences were expected to materialise in the foreseeable future. The adoption of the new policy has been made by way of a prior year adjustment as though the revised policy had always been applied

#### **1.7. Government grants**

Grants are credited to deferred revenue. Grants towards capital expenditure are released to the profit and loss account over the expected useful life of the assets. Grants towards revenue expenditure are released to the profit and loss account as the related expenditure is incurred

# Chat Moss Herbs Limited

## Notes to the abbreviated financial statements for the year ended 30 June 2009

continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
<b>Cost</b>			
At 1 July 2008	30,000	118,721	148,721
Additions	-	6,623	6,623
At 30 June 2009	30,000	125,344	155,344
<b>Depreciation and Provision for diminution in value</b>			
At 1 July 2008	10,500	90,735	101,235
Charge for year	1,500	11,904	13,404
At 30 June 2009	12,000	102,639	114,639
<b>Net book values</b>			
At 30 June 2009	18,000	22,705	40,705
At 30 June 2008	19,500	27,986	47,486
<b>3. Share capital</b>		<b>2009 £</b>	<b>2008 £</b>
<b>Authorised</b>			
100 Ordinary shares of £1 each		100	100
<b>Allotted, called up and fully paid</b>			
50 Ordinary shares of £1 each		50	50
<b>Equity Shares</b>			
50 Ordinary shares of £1 each		50	50
<b>4. Related party transactions</b>			

The directors own the premises from which the company operates, these are leased at a rental of £15,000 per annum. The directors had credit balances on loan accounts, C Brinkman £224 (2008 £5,177) and D Mottram £339 (2008 £8,914).