

Registered number  
05083700

Natural Balance Foods Ltd

Abbreviated Accounts

31 March 2013

TUESDAY



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COMPANIES HOUSE

## **Natural Balance Foods Ltd**

### **Report to the directors on the preparation of the unaudited abbreviated accounts of Natural Balance Foods Ltd for the year ended 31 March 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Natural Balance Foods Ltd for the year ended 31 March 2013 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com/](http://rulebook.accaglobal.com/)

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163)

*BKB Accountants Ltd*

BKB Accountants Ltd  
Chartered Certified Accountants  
Unit 2A Vista Place  
Ingworth Road  
Poole  
Dorset  
BH12 1JY

28 August 2013

**Natural Balance Foods Ltd**  
**Registered number:**  
**Abbreviated Balance Sheet**  
**as at 31 March 2013**

05083700

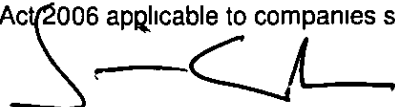
	Notes	2013 £	2012 £
<b>Fixed assets</b>			
Tangible assets	2	153,880	94,064
<b>Current assets</b>			
Stocks		742,947	633,329
Debtors		1,391,254	1,035,955
Cash at bank and in hand		146,430	170,475
		<u>2,280,631</u>	<u>1,839,759</u>
<b>Creditors: amounts falling due within one year</b>		<u>(1,344,383)</u>	<u>(1,307,765)</u>
<b>Net current assets</b>		936,248	531,994
<b>Total assets less current liabilities</b>		<u>1,090,128</u>	<u>626,058</u>
<b>Creditors: amounts falling due after more than one year</b>		(10,569)	(1,552)
<b>Provisions for liabilities</b>		(26,890)	(18,201)
<b>Net assets</b>		<u>1,052,669</u>	<u>606,305</u>
<b>Capital and reserves</b>			
Called up share capital	3	1,176	1,176
Share premium		299,824	299,824
Profit and loss account		751,669	305,305
<b>Shareholders' funds</b>		<u>1,052,669</u>	<u>606,305</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

Members have not required the company to obtain an audit in accordance with section 476 of the Act

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



Mr Jamison Combs  
Director

Approved by the board on 28 August 2013

**Natural Balance Foods Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2013**

**1 Accounting policies**

***Basis of preparation***

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Plant and machinery	15% reducing balance
Tenants Improvements	No charge
Motor vehicles	25% straight line

***Stocks***

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

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

***Foreign currencies***

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

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

**Natural Balance Foods Ltd**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 March 2013**

**2 Tangible fixed assets**

£

**Cost**

At 1 April 2012	127,698
Additions	87,886
Disposals	<u>(4,657)</u>
At 31 March 2013	<u>210,927</u>

**Depreciation**

At 1 April 2012	33,634
Charge for the year	23,867
On disposals	<u>(454)</u>
At 31 March 2013	<u>57,047</u>

**Net book value**

At 31 March 2013	<u>153,880</u>
At 31 March 2012	<u>94,064</u>

**3 Share capital**

**Nominal  
value**

**2013  
Number**

**2013  
£**

**2012  
£**

Allotted, called up and fully paid  
Ordinary shares

£1 each

1,176

1,176

1,176