

Unaudited Financial Statements for the Year Ended 30 September 2018

for

Organics for Kids Limited

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for the Year Ended 30 September 2018

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<b>DIRECTOR:</b>	Mrs J Shepherd
<b>REGISTERED OFFICE:</b>	88 Kingston Road Oxford Oxfordshire OX2 6RJ
<b>BUSINESS ADDRESS:</b>	10 Bankside Kidlington Oxon OX5 1JE
<b>REGISTERED NUMBER:</b>	05230937 (England and Wales)
<b>ACCOUNTANTS:</b>	Chapman Robinson and Moore Limited 30 Bankside Court Stationfields Kidlington Oxford OX5 1JE

Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Organics for Kids Limited

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Organics for Kids Limited for the year ended 30 September 2018 which comprise the Profit and Loss Account, 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 Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Organics for Kids Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Organics for Kids Limited and state those matters that we have agreed to state to the director of Organics for Kids Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Organics for Kids Limited and its director for our work or for this report.

It is your duty to ensure that Organics for Kids Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Organics for Kids Limited. You consider that Organics for Kids Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Organics for Kids Limited. 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 statutory financial statements.

Chapman Robinson and Moore Limited  
30 Bankside Court  
Stationfields  
Kidlington  
Oxford  
OX5 1JE

Date: .....

Balance Sheet  
30 September 2018

	Notes	30/9/18 £	30/9/17 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	561
Tangible assets	5	-	419
		<u>-</u>	<u>980</u>
<b>CURRENT ASSETS</b>			
Stocks		216,227	238,035
Debtors	6	178,157	108,038
Cash at bank and in hand		1,300	13,558
		<u>395,684</u>	<u>359,631</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(266,299)</u>	<u>(243,394)</u>
<b>NET CURRENT ASSETS</b>		<u>129,385</u>	<u>116,237</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>129,385</u>	<u>117,217</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1	1
Retained earnings		<u>129,384</u>	<u>117,216</u>
		<u>129,385</u>	<u>117,217</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 24 June 2019 and were signed by:

Mrs J Shepherd - Director

Notes to the Financial Statements  
for the Year Ended 30 September 2018

**1. STATUTORY INFORMATION**

Organics for Kids Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Website is being amortised evenly over its estimated useful life of four years.

**Tangible fixed assets**

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

Land and buildings	- 20% on cost
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.

**Taxation**

Taxation for the year comprises current tax. Tax is recognised in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**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 profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2017 - 4) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 September 2018**

**4. INTANGIBLE FIXED ASSETS**

	Other intangible assets £
<b>COST</b>	
At 1 October 2017 and 30 September 2018	<u>19,101</u>
<b>AMORTISATION</b>	
At 1 October 2017	18,540
Charge for year	<u>561</u>
At 30 September 2018	<u>19,101</u>
<b>NET BOOK VALUE</b>	
At 30 September 2018	<u>-</u>
At 30 September 2017	<u>561</u>

**5. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 October 2017 and 30 September 2018	<u>5,000</u>	<u>18,588</u>	<u>23,588</u>
<b>DEPRECIATION</b>			
At 1 October 2017	5,000	18,169	23,169
Charge for year	-	<u>419</u>	<u>419</u>
At 30 September 2018	<u>5,000</u>	<u>18,588</u>	<u>23,588</u>
<b>NET BOOK VALUE</b>			
At 30 September 2018	<u>-</u>	<u>-</u>	<u>-</u>
At 30 September 2017	<u>-</u>	<u>419</u>	<u>419</u>

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/18 £	30/9/17 £
Trade debtors	133,253	82,282
Other debtors	<u>44,904</u>	<u>25,756</u>
	<u>178,157</u>	<u>108,038</u>



Notes to the Financial Statements - continued  
for the Year Ended 30 September 2018

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30/9/18	30/9/17
	£	£
Bank loans and overdrafts	34,202	34,099
Trade creditors	112,744	71,551
Other creditors	119,353	137,744
	<u>266,299</u>	<u>243,394</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.