

Abbreviated Accounts for the Year Ended 30 September 2013

for

Ceres Health Food Store Ltd

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for the Year Ended 30 September 2013

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DIRECTOR:

Mr S Boyd

REGISTERED OFFICE:

1st Floor
30 Church Road,
Burgess Hill
West Sussex
RH15 9AE

REGISTERED NUMBER:

05234484 (England and Wales)

ACCOUNTANTS:

Keepers Accountancy
30 Church Road
Burgess Hill
West Sussex
RH15 9AE

Abbreviated Balance Sheet

30 September 2013

	Notes	30.9.13 £	£	30.9.12 £	£
FIXED ASSETS					
Intangible assets	2		3,523		7,045
Tangible assets	3		<u>2,642</u>		<u>2,467</u>
			6,165		9,512
CURRENT ASSETS					
Stocks		13,550		12,786	
Debtors		679		675	
Cash at bank		<u>3,457</u>		-	
		17,686		13,461	
CREDITORS					
Amounts falling due within one year		<u>21,107</u>		<u>20,707</u>	
NET CURRENT LIABILITIES			<u>(3,421)</u>		<u>(7,246)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,744</u>		<u>2,266</u>
CAPITAL AND RESERVES					
Called up share capital	4		4		4
Profit and loss account			<u>2,740</u>		<u>2,262</u>
SHAREHOLDERS' FUNDS			<u>2,744</u>		<u>2,266</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 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 22 April 2014 and were signed by:

Mr S Boyd - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts
for the Year Ended 30 September 2013

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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten years.

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	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

Stocks

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

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2012	
and 30 September 2013	<u>35,224</u>
AMORTISATION	
At 1 October 2012	28,179
Amortisation for year	<u>3,522</u>
At 30 September 2013	<u>31,701</u>
NET BOOK VALUE	
At 30 September 2013	<u>3,523</u>
At 30 September 2012	<u>7,045</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 30 September 2013

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 October 2012	14,492
Additions	1,056
At 30 September 2013	<u>15,548</u>
DEPRECIATION	
At 1 October 2012	12,025
Charge for year	881
At 30 September 2013	<u>12,906</u>
NET BOOK VALUE	
At 30 September 2013	<u>2,642</u>
At 30 September 2012	<u>2,467</u>

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.13 £	30.9.12 £
4	Ordinary	1	<u>4</u>	<u>4</u>

5. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Directors' loan accounts exists to which there are no terms attached. As at the balance sheet date, the company owed the director Mr S Boyd £12,440.

During the year, the director Mr S Boyd was paid dividends of £12,463.

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.