

Registration number 05873676

The Health Food Manufacturers' Association Limited
Company limited by guarantee

Abbreviated accounts
for the year ended 31 December 2008

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The Health Food Manufacturers' Association Limited
Company limited by guarantee

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**Independent auditors' report to The Health Food Manufacturers' Association Limited, Company
limited by guarantee, under Section 247B of the Companies Act 1985**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of The Health Food Manufacturers' Association Limited for the year ended 31 December 2008 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. 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 auditor's 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 audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and the auditors

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2006/3 "The special auditor's report on abbreviated accounts in the United Kingdom" 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 Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.



Hartley Fowler LLP

Chartered Accountants and

Registered Auditor

12 March 2009

**4th Floor, Tuition
House
27/37 St George's
Road
Wimbledon
LONDON
SW19 4EU**

The Health Food Manufacturers' Association Limited
Company limited by guarantee

Abbreviated balance sheet
as at 31 December 2008

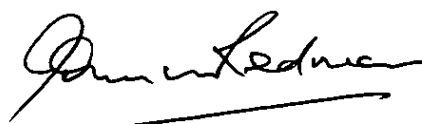
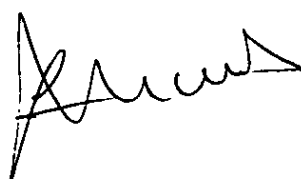
		2008		2007	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		465,365		484,266
Current assets					
Debtors		63,152		45,436	
Cash at bank and in hand		57,587		66,732	
		<u>120,739</u>		<u>112,168</u>	
Creditors: amounts falling due within one year		<u>(153,217)</u>		<u>(109,322)</u>	
Net current (liabilities)/assets			<u>(32,478)</u>		<u>2,846</u>
Total assets less current liabilities			432,887		487,112
Creditors: amounts falling due after more than one year	4		<u>(329,023)</u>		<u>(343,805)</u>
Net assets			<u>103,864</u>		<u>143,307</u>
Reserves					
Special reserve			121,628		121,629
Profit and loss account			<u>(17,764)</u>		<u>21,678</u>
Members' funds			<u>103,864</u>		<u>143,307</u>

The abbreviated accounts are prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The abbreviated accounts were approved by the Board on 12 March 2009 and signed on its behalf by

Lamberts Healthcare Limited
Director

Reaction Sales CL UK Limited
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

The Health Food Manufacturers' Association Limited
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Notes to the abbreviated financial statements
for the year ended 31 December 2008

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. 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:

Leasehold properties	-	Straight line over 50 years
Other tangible assets	-	25% Straight Line

1.4. Pensions

The company offers a defined contribution scheme for the benefit of its employees, contributions payable are charged to the profit & loss account in the period they are payable

1.5. Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

2. Income from investments

	2008	2007
	£	£
Interest Received	4,935	7,499

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Notes to the abbreviated financial statements
for the year ended 31 December 2008

3. Fixed assets		Tangible fixed assets £
Cost		
At 1 January 2008		502,189
Additions		1,951
At 31 December 2008		<u>504,140</u>
Depreciation		
At 1 January 2008		17,923
Charge for year		20,852
At 31 December 2008		<u>38,775</u>
Net book values		
At 31 December 2008		<u>465,365</u>
At 31 December 2007		<u>484,266</u>
4. Creditors: amounts falling due after more than one year	2008	2007
	£	£
Creditors include the following:		
Instalments repayable after more than five years	<u>(269,897)</u>	<u>(321,973)</u>
5. Pension Cost		
Defined Contribution		
	2008	2007
Contributions Payable by the Company	<u>6,600</u>	<u>4,276</u>
6. Company limited by guarantee		
The company has no share capital. The liability of each member is limited to £1 by guarantee.		