

Registration number 05873676

**The Health Food Manufacturers' Association Limited
Company limited by guarantee**

Abbreviated accounts

for the year ended 31 December 2009

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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 449 of the Companies Act 2006**

We have examined the abbreviated accounts set out on pages 2 to 5 together with the financial statements of The Health Food Manufacturers' Association Limited for the year ended 31 December 2009 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. 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 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "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 444(1) and (3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with those provisions.



**Roger Morris (Senior Statutory Auditor)
For and on behalf of Hartley Fowler LLP
Chartered Accountants
Statutory Auditors**

15 March 2010

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

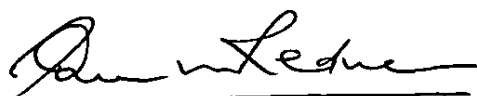
The Health Food Manufacturers' Association Limited
Company limited by guarantee

Abbreviated balance sheet
as at 31 December 2009

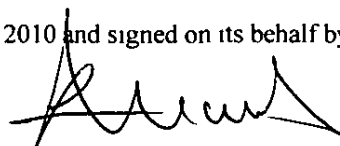
		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	2		446,923		465,365
Current assets					
Debtors		52,954		63,152	
Cash at bank and in hand		70,113		57,587	
		<u>123,067</u>		<u>120,739</u>	
Creditors: amounts falling due within one year	3	<u>(170,155)</u>		<u>(153,217)</u>	
Net current liabilities			<u>(47,088)</u>		<u>(32,478)</u>
Total assets less current liabilities			399,835		432,887
Creditors: amounts falling due after more than one year	4		<u>(319,295)</u>		<u>(329,023)</u>
Net assets			<u>80,540</u>		<u>103,864</u>
Reserves					
Other reserves			121,628		121,628
Profit and loss account			<u>(41,088)</u>		<u>(17,764)</u>
Members' funds			<u>80,540</u>		<u>103,864</u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The abbreviated accounts were approved by the Board on 3 March 2010 and signed on its behalf by



Lamberts Healthcare Limited
Director



Thomas Moses
Director

Registration number 05873676

The notes on pages 3 to 5 form an integral part of these financial statements.

The Health Food Manufacturers' Association Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 December 2009

1. Accounting policies

1.1. Accounting convention

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which has been applied consistently

The accounts are prepared under the historical cost convention

The company has taken advantage of FRS1 relating to small companies and has not prepared a cashflow statement

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
Fixtures, fittings and equipment	-	25% straight line

1.4. Pensions

The company offers a defined contribution scheme for the benefit of some of its employees, contributions payable are charged to the profit & loss account in the period they are payable. The company also offers a "Stakeholder" pension which is open to all employees

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

The Health Food Manufacturers' Association Limited
Company limited by guarantee

Notes to the abbreviated financial statements
for the year ended 31 December 2009

. continued

2. Fixed assets	Tangible fixed assets £	
Cost		
At 1 January 2009	504,140	
Additions	2,754	
At 31 December 2009	<u>506,894</u>	
Depreciation		
At 1 January 2009	38,775	
Charge for year	21,196	
At 31 December 2009	<u>59,971</u>	
Net book values		
At 31 December 2009	<u>446,923</u>	
At 31 December 2008	<u>465,365</u>	
3. Creditors: amounts falling due within one year	2009 £	2008 £
Bank loan	11,733	14,781
Trade creditors	26,352	35,371
Corporation tax	51	-
Other taxes and social security costs	13,010	13,470
Other creditors	47,417	19,488
Accruals and deferred income	71,592	70,107
	<u>170,155</u>	<u>153,217</u>

The bank loan is secured by a fixed charge on the leasehold property of the company

The Health Food Manufacturers' Association Limited
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Notes to the abbreviated financial statements
for the year ended 31 December 2009

continued

4. Creditors: amounts falling due after more than one year	2009 £	2008 £
Bank loan	<u>319,295</u>	<u>329,023</u>
Loans		
Repayable in one year or less, or on demand (Note 3)	<u>11,733</u>	<u>14,781</u>
Repayable between one and two years	11,733	11,733
Repayable between two and five years	46,932	46,932
Repayable in five years or more	<u>260,630</u>	<u>270,358</u>
	<u>319,295</u>	<u>329,023</u>

5. Company limited by guarantee

The Health Food Manufacturers' Association Limited is a company limited by guarantee and has no share capital. Every director of the company has undertaken to contribute to the assets of the company in the event of a winding up whilst they are a member or within one year thereafter, such amount as may be required not exceeding one pound. Every member promises, if the Association is dissolved while they are a member or within twelve months after they cease to be a member, to contribute such sum (not exceeding £1) as may be demanded of them towards the payment of either the debts and liabilities of the Association incurred before they cease to be a member, or of the costs charges and expenses of winding up and the adjustment of the rights of the contributories among themselves.

