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Registered number: 06233652

NATURALLY CONCERNED (FOR ALISON) LIMITED

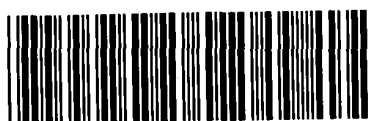
UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 MAY 2017

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NATURALLY CONCERNED (FOR ALISON) LIMITED
REGISTERED NUMBER: 06233652

BALANCE SHEET
AS AT 31 MAY 2017

	Note	2017 £	2016 £
Fixed assets			
Intangible assets	4	2,070	3,105
Tangible assets	5	1,075	1,267
		<u>3,145</u>	<u>4,372</u>
Current assets			
Stocks	6	3,723	3,825
Cash at bank and in hand	7	4,200	3,383
		<u>7,923</u>	<u>7,208</u>
Creditors: amounts falling due within one year	8	(9,337)	(13,744)
Net current liabilities		<u>(1,414)</u>	<u>(6,536)</u>
Total assets less current liabilities		<u>1,731</u>	<u>(2,164)</u>
Net assets/(liabilities)		<u>1,731</u>	<u>(2,164)</u>
Capital and reserves			
Called up share capital		30	30
Profit and loss account		1,701	(2,194)
		<u>1,731</u>	<u>(2,164)</u>

NATURALLY CONCERNED (FOR ALISON) LIMITED
REGISTERED NUMBER: 06233652

BALANCE SHEET (CONTINUED)
AS AT 31 MAY 2017

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

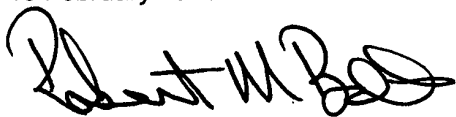
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 13 February 2018.



.....
Mr R Ball
Director

The notes on pages 9 to 15 form part of these financial statements.

NATURALLY CONCERNED (FOR ALISON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2017

1. General information

Naturally Concerned (For Alison) Limited is a company limited by shares, incorporated in England and Wales and domiciled in England.

The registered office is 27 Newman Way, Rednal, Birmingham, B45 9LU and the registered number is 06233652.

The principal activity of the company during the year was the provision of advisory services to promote animal conservation, travel, the environment and theatre.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The financial statements are presented in Sterling, which is considered to be the functional currency of the company, and are rounded to the nearest £1.

The following principal accounting policies have been applied:

2.2 Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

2.3 Intangible assets

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

2.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NATURALLY CONCERNED (FOR ALISON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2017

2. Accounting policies (continued)

2.4 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Computer equipment	-	25%
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of comprehensive income.

2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each balance sheet date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2.7 Financial instruments

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an

NATURALLY CONCERNED (FOR ALISON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017**

2. Accounting policies (continued)

2.7 Financial instruments (continued)

impairment loss is recognised in the Statement of comprehensive income.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.8 Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.9 Taxation

Tax is recognised in the Statement of comprehensive income, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

3. Employees

The average monthly number of employees, including directors, during the year was 0 (2016 - 0).

NATURALLY CONCERNED (FOR ALISON) LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017

4. Intangible assets

	Franchise £
Cost	
At 1 June 2016	10,350
At 31 May 2017	<u>10,350</u>
Amortisation	
At 1 June 2016	7,245
Charge for the year	1,035
At 31 May 2017	<u>8,280</u>
Net book value	
At 31 May 2017	<u>2,070</u>
At 31 May 2016	<u>3,105</u>

NATURALLY CONCERNED (FOR ALISON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017**

5. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 1 June 2016	1,987
Additions	302
At 31 May 2017	<u>2,289</u>
Depreciation	
At 1 June 2016	720
Charge for the year on owned assets	493
At 31 May 2017	<u>1,213</u>
Net book value	
At 31 May 2017	<u><u>1,076</u></u>
At 31 May 2016	<u><u>1,267</u></u>

6. Stocks

	2017 £	2016 £
Finished goods and goods for resale	3,723	3,825
	<u>3,723</u>	<u>3,825</u>

7. Cash and cash equivalents

	2017 £	2016 £
Cash at bank and in hand	4,200	3,383
	<u>4,200</u>	<u>3,383</u>

NATURALLY CONCERNED (FOR ALISON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017**

8. Creditors: Amounts falling due within one year

	2017 £	2016 £
Corporation tax	286	-
Other creditors	7,321	12,352
Accruals and deferred income	1,730	1,392
	<u>9,337</u>	<u>13,744</u>

9. Financial instruments

	2017 £	2016 £
Financial assets		
Financial assets measured at fair value through profit or loss	4,200	3,383
	<u>4,200</u>	<u>3,383</u>

Financial assets measured at fair value through profit or loss consist wholly of cash held at bank and in hand.

10. Related party transactions

The company is controlled by Mr R Ball, Ms N Ball and Mr G Moss by virtue of their shareholdings.

At the balance sheet date the company owed Mr R Ball £7,321 (2016: £12,352).

NATURALLY CONCERNED (FOR ALISON) LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017**

11. First time adoption of FRS 102

These financial statements are the first financial statements of Naturally Concerned (For Alison) Limited prepared in accordance with Financial Reporting Standard 102 "The Financial Standard applicable in the UK and Ireland" (FRS 102) and the Companies Act 2006. The financial statements of Naturally Concerned (For Alison) Limited for the year ended 31 May 2016 were prepared in accordance with previous Generally Accepted Accounting Practice ("UK GAAP") and Financial Reporting Standard for Smaller Entities ("FRSSE"). The date of transition to FRS 102 was 01 June 2015.

The policies applied under the entity's previous accounting framework are not materially different to FRS 102 and have not impacted on equity or profit or loss.