

COMPANY REGISTRATION NUMBER 07095531

SECOND NATURE PUBLISHING LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

31 DECEMBER 2015

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SECOND NATURE PUBLISHING LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

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SECOND NATURE PUBLISHING LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF SECOND NATURE PUBLISHING LIMITED

YEAR ENDED 31 DECEMBER 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Second Nature Publishing Limited for the year ended 31 December 2015 as set out on pages 2 to 3 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 at icaew.com/regulations.

This report is made solely to the Board of Directors of Second Nature Publishing Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Second Nature Publishing Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Second Nature Publishing Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Second Nature Publishing Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Second Nature Publishing Limited. You consider that Second Nature Publishing 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 abbreviated accounts of Second Nature Publishing 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 abbreviated accounts.



MENZIES LLP
Chartered Accountants

Lynton House
7 - 12 Tavistock Square
London
WC1H 9LT
19/5/16

SECOND NATURE PUBLISHING LIMITED

ABBREVIATED BALANCE SHEET

31 DECEMBER 2015

	Note	2015 £	£	2014 £	£
CURRENT ASSETS					
Debtors		65,442		54,976	
Cash at bank and in hand		545		444	
		<u>65,987</u>		<u>55,420</u>	
CREDITORS: Amounts falling due within one year		<u>62,961</u>		<u>72,221</u>	
NET CURRENT ASSETS/(LIABILITIES)			3,026		(16,801)
TOTAL ASSETS LESS CURRENT LIABILITIES			3,026		(16,801)
CREDITORS: Amounts falling due after more than one year			254,200		240,132
			<u>(251,174)</u>		<u>(256,933)</u>
CAPITAL AND RESERVES					
Called up equity share capital	2		100		100
Profit and loss account			<u>(251,274)</u>		<u>(257,033)</u>
DEFICIT			<u>(251,174)</u>		<u>(256,933)</u>

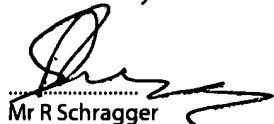
For the year ended 31 December 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

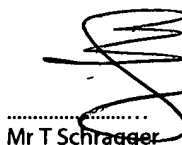
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 16/5/16, and are signed on their behalf by:


Mr R Schragger


Mr T Schragger

Company Registration Number: 07095531

The notes on page 3 form part of these abbreviated accounts.

SECOND NATURE PUBLISHING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Going Concern

The directors deem it appropriate to prepare the accounts on a going concern basis.

Turnover

The turnover shown in the profit and loss account represents amounts receivable for goods and services provided during the year in the normal course of business, net of trade discounts, VAT and other sales and related taxes.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

2. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

3. ULTIMATE CONTROLLING PARTY

The company is a wholly owned subsidiary of Second Nature (Holdings) Limited. The ultimate controlling parties are Mr R Schragger and Mr T Schragger who are connected.