

**Mother Nature Juice Bar Limited**

**Financial Statements for the Year Ended 31 October 2022**

**Mother Nature Juice Bar Limited**

**Company Information  
for the Year Ended 31 October 2022**

---

**DIRECTOR:** J R Brew

**REGISTERED OFFICE:** Unit 9  
Windsor Arcade  
Penarth  
Vale of Glamorgan  
CF64 1JA

**REGISTERED NUMBER:** 12956511 (England and Wales)

**ACCOUNTANTS:** BPU Limited  
Chartered Accountants  
Radnor House  
Greenwood Close  
Cardiff Gate Business Park  
Cardiff  
CF23 8AA

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Mother Nature Juice Bar Limited**

---

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Mother Nature Juice Bar Limited for the year ended 31 October 2022 which comprise the Profit & Loss Account, Balance Sheet and the related notes 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Mother Nature Juice Bar Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Mother Nature Juice Bar Limited and state those matters that we have agreed to state to the director of Mother Nature Juice Bar Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Mother Nature Juice Bar Limited and its director for our work or for this report.

It is your duty to ensure that Mother Nature Juice Bar Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Mother Nature Juice Bar Limited. You consider that Mother Nature Juice Bar 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 financial statements of Mother Nature Juice Bar 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 financial statements.

BPU Limited  
Chartered Accountants

29 February 2024

**Mother Nature Juice Bar Limited (Registered number: 12956511)**

**Balance Sheet**  
**31 October 2022**

		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	3		6,483		8,249
<b>CURRENT ASSETS</b>					
Stocks		700		-	
Cash at bank		<u>7,956</u>		<u>24,888</u>	
		8,656		24,888	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>12,085</u>		<u>22,605</u>	
<b>NET CURRENT (LIABILITIES)/ASSETS</b>			<u>(3,429)</u>		<u>2,283</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>3,054</u>		<u>10,532</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		(200)
Retained earnings			<u>2,854</u>		<u>10,732</u>
			<u>3,054</u>		<u>10,532</u>

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 October 2022**

---

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2022 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
- (b) 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Profit & Loss Account has not been delivered.

The financial statements were approved by the director and authorised for issue on 29 February 2024 and were signed by:

J R Brew - Director

**Notes to the Financial Statements  
for the Year Ended 31 October 2022**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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	- 20% straight line
Fixtures and fittings	- 20% straight line

**Stocks**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**2. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2021 - 2) .

Notes to the Financial Statements - continued  
for the Year Ended 31 October 2022

3. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 November 2021	-	10,311	10,311
Additions	-	349	349
At 31 October 2022	-	10,660	10,660
<b>DEPRECIATION</b>			
At 1 November 2021	-	2,062	2,062
Charge for year	-	2,115	2,115
Reclassification/transfer	(4,293)	4,293	-
At 31 October 2022	(4,293)	8,470	4,177
<b>NET BOOK VALUE</b>			
At 31 October 2022	4,293	2,190	6,483
At 31 October 2021	-	8,249	8,249

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	-	14,328
Taxes & social security costs	6,206	-
Other creditors & accruals	5,879	8,277
	<u>12,085</u>	<u>22,605</u>

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.