

NAPIERS THE HERBALISTS LIMITED

CONTENTS

	Page
Abbreviated balance sheet	1 - 2
Notes to the abbreviated accounts	3 - 4

WEDNESDAY



SCT *S7ODNIRW* 958
31/03/2010
COMPANIES HOUSE

NAPIERS THE HERBALISTS LIMITED

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2009

		2009		2008	
	Notes	£	£	as restated	£
				£	
Fixed assets					
Intangible assets	2		177,000		189,000
Tangible assets	2		41,785		46,137
			<u>218,785</u>		<u>235,137</u>
Current assets					
Stocks		94,998		150,909	
Debtors		119,705		42,344	
Cash at bank and in hand		50,091		7,933	
		<u>264,794</u>		<u>201,186</u>	
Creditors: amounts falling due within one year	3	(166,954)		(270,288)	
Net current assets/(liabilities)			<u>97,840</u>		<u>(69,102)</u>
Total assets less current liabilities			<u>316,625</u>		<u>166,035</u>
Creditors: amounts falling due after more than one year	4		(532,465)		(316,855)
			<u>(215,840)</u>		<u>(150,820)</u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss account			(215,940)		(150,920)
Shareholders' funds			<u>(215,840)</u>		<u>(150,820)</u>

NAPIERS THE HERBALISTS LIMITED

ABBREVIATED BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2009

For the financial year ended 31 July 2009 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The director acknowledges her responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the 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 accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board and authorised for issue on 10 March 2010



D A Atkinson
Director

Company Registration No. SC325626

NAPIERS THE HERBALISTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 JULY 2009

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

During the period the company made losses of £65020 and at the balance sheet date had net liabilities of £215840. The company meets its day to day cash requirements from its bank overdraft and loan facilities. The accounts have been prepared on a going concern basis which assumes that these facilities will continue to be available to the company. If they were to be withdrawn the assets and liabilities would have to be restated to market value. The director considers that the accounts should be prepared on a going concern basis.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.5 Patents

Patents are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Plant and machinery	10% straight line
Computer equipment	20% straight line

1.7 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.8 Stock

Stock is valued at the lower of cost and net realisable value.

1.9 Pensions

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are charged to the profit and loss account in the year they are payable.

1.10 Deferred taxation

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

NAPIERS THE HERBALISTS LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2009

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 August 2008	200,000	50,815	250,815
Additions	-	825	825
At 31 July 2009	200,000	51,640	251,640
Depreciation			
At 1 August 2008	11,000	4,678	15,678
Charge for the year	12,000	5,177	17,177
At 31 July 2009	23,000	9,855	32,855
Net book value			
At 31 July 2009	177,000	41,785	218,785
At 31 July 2008	189,000	46,137	235,137

3 Creditors: amounts falling due within one year

The aggregate amount of creditors for which security has been given amounted to £25,333 (2008 - £117,469).

4 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £441,833 (2008 - £316,855).

5 Share capital

	2009 £	2008 £
Authorised		
1,000 Ordinary Shares of £1 each	1,000	1,000
Allotted, called up and fully paid		
100 Ordinary Shares of £1 each	100	100

SPRINGFORDS

CHARTERED ACCOUNTANTS

FORTH AMUSEMENTS LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2009
Company Number: SC128576

BEYOND THE NUMBERS