

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE PERIOD**

**1 SEPTEMBER 2012 TO 31 JANUARY 2014**

**FOR**

**NATURE & HERBS (UK) LIMITED**

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**for the Period 1 September 2012 to 31 January 2014**

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**NATURE & HERBS (UK) LIMITED**

**COMPANY INFORMATION**

**for the Period 1 September 2012 to 31 January 2014**

**DIRECTOR:** S Poddar

**REGISTERED OFFICE:** 40 Lambhill Street  
Glasgow  
G41 1AU

**REGISTERED NUMBER:** SC329720 (Scotland)

**ACCOUNTANTS:** Kean Jarman & Company  
Chartered Accountants  
27 Ingram Street  
Glasgow  
G1 1HA

**ABBREVIATED BALANCE SHEET**

**31 January 2014**

	Notes	31.1.14 £	£	31.8.12 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		-		12,436
<b>CURRENT ASSETS</b>					
Stocks		-		111,387	
Debtors		38,151		135,358	
Cash at bank and in hand		103,853		5,441	
		<u>142,004</u>		<u>252,186</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>554,517</u>		<u>603,392</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(412,513)</u>		<u>(351,206)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(412,513)</u>		<u>(338,770)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		5,000		5,000
Profit and loss account			<u>(417,513)</u>		<u>(343,770)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(412,513)</u>		<u>(338,770)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2014.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2014 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 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.
- (b)

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

The financial statements were approved by the director on 14 November 2014 and were signed by:

S Poddar - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**for the Period 1 September 2012 to 31 January 2014**

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- not provided
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 20% on cost

**Stocks**

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

2. **TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 September 2012	24,380
Disposals	(24,380)
At 31 January 2014	-
<b>DEPRECIATION</b>	
At 1 September 2012	11,944
Eliminated on disposal	(11,944)
At 31 January 2014	-
<b>NET BOOK VALUE</b>	
At 31 January 2014	-
At 31 August 2012	12,436

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.1.14 £	31.8.12 £
5,000	Ordinary	1	<u>5,000</u>	<u>5,000</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the Period 1 September 2012 to 31 January 2014**

**4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the period ended 31 January 2014 and the year ended 31 August 2012:

	31.1.14	31.8.12
	£	£
<b>Ms A Poddar</b>		
Balance outstanding at start of period	95,405	115,307
Amounts advanced	-	24,733
Amounts repaid	(95,405)	(44,635)
Balance outstanding at end of period	<u>-</u>	<u>95,405</u>
<b>S Poddar</b>		
Balance outstanding at start of period	-	-
Amounts advanced	8,151	-
Amounts repaid	-	-
Balance outstanding at end of period	<u>8,151</u>	<u>-</u>

At 31st January 2014 an amount of £8,151 is owed to the company by S Poddar - a director of the company. The loan is disclosed in other debtors and is repaid in full in after the year end.

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.