

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**  
**FOR**  
**NATURAL PET PRODUCTS LIMITED**

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FOR THE YEAR ENDED 30 SEPTEMBER 2016

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**NATURAL PET PRODUCTS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2016**

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**DIRECTORS:** Mr K J Harper  
Mrs S E V Harper

**REGISTERED OFFICE:** Fulford House  
Newbold Terrace  
Leamington Spa  
Warwickshire  
CV32 4EA

**REGISTERED NUMBER:** 06382478 (England and Wales)

**ACCOUNTANTS:** TGFP  
Chartered Accountants  
Fulford House  
Newbold Terrace  
Leamington Spa  
Warwickshire  
CV32 4EA

**ABBREVIATED BALANCE SHEET**  
**30 SEPTEMBER 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		<u>78,428</u>		<u>86,877</u>
			<u>78,428</u>		<u>86,877</u>
<b>CURRENT ASSETS</b>					
Stocks		254,016		231,584	
Debtors		694,282		864,857	
Prepayments and accrued income		26,395		25,473	
Cash at bank and in hand		<u>29,001</u>		<u>23,197</u>	
		1,003,694		1,145,111	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>781,350</u>		<u>915,644</u>	
<b>NET CURRENT ASSETS</b>			<u>222,344</u>		<u>229,467</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>300,772</u>		<u>316,344</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(24,281)		(36,169)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(5,032)</u>		<u>(7,462)</u>
<b>NET ASSETS</b>			<u>271,459</u>		<u>272,713</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		161,000		161,000
Profit and loss account			<u>110,459</u>		<u>111,713</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>271,459</u>		<u>272,713</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

**ABBREVIATED BALANCE SHEET - continued**  
**30 SEPTEMBER 2016**

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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 Board of Directors on 30 June 2017 and were signed on its behalf by:

Mr K J Harper - Director

NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

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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 January 2015).

**Turnover**

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

**Goodwill**

Goodwill being the amount paid in connection with the acquisition of a business in 2009 has been amortised evenly over its estimated useful life of five years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- 20% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of accelerated capital allowances that have originated but not reversed at the balance sheet date.

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30 SEPTEMBER 2016

2. INTANGIBLE FIXED ASSETS

**COST**

At 1 October 2015  
and 30 September 2016

Total  
£

80,858

**AMORTISATION**

At 1 October 2015  
and 30 September 2016

80,858

**NET BOOK VALUE**

At 30 September 2016  
At 30 September 2015

-

-

3. TANGIBLE FIXED ASSETS

**COST**

At 1 October 2015  
Additions  
At 30 September 2016

Total  
£

192,667

17,695

210,362

**DEPRECIATION**

At 1 October 2015  
Charge for year  
At 30 September 2016

105,790

26,144

131,934

**NET BOOK VALUE**

At 30 September 2016  
At 30 September 2015

78,428

86,877

4. CREDITORS

Creditors include an amount of £ 321,753 (2015 - £ 443,539 ) for which security has been given.

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
161,000	Ordinary	£1	<u>161,000</u>	<u>161,000</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.