

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

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE PERIOD 1 OCTOBER 2016 TO 31 MARCH 2018  
FOR  
NATURAL PET PRODUCTS LIMITED**

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FOR THE PERIOD 1 OCTOBER 2016 TO 31 MARCH 2018**

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**NATURAL PET PRODUCTS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE PERIOD 1 OCTOBER 2016 TO 31 MARCH 2018**

**DIRECTORS:** Mr I R Manning  
Mr B R W Manning

**SECRETARY:** Mr I R Manning

**REGISTERED OFFICE:** Npp House  
Collins Road  
Heathcote Industrial Estate  
Warwick  
Warwickshire  
CV34 6TF

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

**ACCOUNTANTS:** LEES  
Chartered Certified Accountants  
Ingram House  
Meridian Way  
Norwich  
Norfolk  
NR7 0TA

STATEMENT OF FINANCIAL POSITION  
31 MARCH 2018

		2018		2016 as restated	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>45,923</u>		<u>78,428</u>
			45,923		78,428
<b>CURRENT ASSETS</b>					
Stocks		271,865		180,487	
Debtors	6	764,142		720,677	
Cash at bank and in hand		<u>45,851</u>		<u>29,001</u>	
		1,081,858		930,165	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>890,730</u>		<u>781,350</u>	
<b>NET CURRENT ASSETS</b>			<u>191,128</u>		<u>148,815</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			237,051		227,243
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		(14,129)		(24,281)
<b>PROVISIONS FOR LIABILITIES</b>			-		(5,032)
<b>NET ASSETS</b>			<u>222,922</u>		<u>197,930</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		161,000		161,000
Retained earnings			<u>61,922</u>		<u>36,930</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>222,922</u>		<u>197,930</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2018 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)

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 21 December 2018 and were signed on its behalf by:

Mr I R Manning - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 OCTOBER 2016 TO 31 MARCH 2018**

**1. STATUTORY INFORMATION**

Natural Pet Products Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being 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.

Plant and machinery etc - 25% on reducing balance and 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.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase and leasing commitments**

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

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Invoice discounting**

The company assigns debts to an invoice discounting company and these debts are included in debtors in the balance sheet and the proceeds received from the invoice discounter are included in creditors. The interest element of the discounter's charges and other discounting costs are charged to the profit and loss account as incurred.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 OCTOBER 2016 TO 31 MARCH 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 18 (2016 - 15) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 October 2016 and 31 March 2018	<u>80,858</u>
<b>AMORTISATION</b>	
At 1 October 2016 and 31 March 2018	<u>80,858</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	-
At 30 September 2016	-

5. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 October 2016	210,362
Additions	34,731
Disposals	(129,350)
At 31 March 2018	<u>115,743</u>
<b>DEPRECIATION</b>	
At 1 October 2016	131,934
Charge for period	30,109
Eliminated on disposal	(92,223)
At 31 March 2018	<u>69,820</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>45,923</u>
At 30 September 2016	<u>78,428</u>

6. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2016 as restated £
Trade debtors	650,037	465,621
Amounts owed by group undertakings	50,000	-
Other debtors	64,105	255,056
	<u>764,142</u>	<u>720,677</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 OCTOBER 2016 TO 31 MARCH 2018

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2016 as restated
	£	£
Hire purchase contracts	14,528	26,592
Trade creditors	357,644	383,364
Taxation and social security	40,679	38,766
Other creditors	<u>477,879</u>	<u>332,628</u>
	<u>890,730</u>	<u>781,350</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2018	2016 as restated
	£	£
Hire purchase contracts	<u>14,129</u>	<u>24,281</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	2018	2016 as restated
	£	£
Debt factoring	<u>412,843</u>	<u>321,753</u>

10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid: Number:	Class:	Nominal value:	2018	2016 as restated
			£	£
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.