

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013
FOR
NATURAL PET PRODUCTS LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2013

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NATURAL PET PRODUCTS LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2013

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 2013

		2013		2012	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	2		-		16,170
Tangible assets	3		<u>111,094</u>		<u>110,750</u>
			111,094		126,920
CURRENT ASSETS					
Stocks		203,439		197,224	
Debtors		500,358		477,141	
Prepayments and accrued income		12,961		9,329	
Cash at bank and in hand		<u>2,658</u>		<u>4,807</u>	
		719,416		688,501	
CREDITORS					
Amounts falling due within one year	4	<u>520,871</u>		<u>502,915</u>	
NET CURRENT ASSETS			<u>198,545</u>		<u>185,586</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			309,639		312,506
CREDITORS					
Amounts falling due after more than one year	4		(57,639)		(78,112)
PROVISIONS FOR LIABILITIES			<u>(9,249)</u>		<u>(6,184)</u>
NET ASSETS			<u>242,751</u>		<u>228,210</u>

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
30 SEPTEMBER 2013

		2013		2012	
	Notes	£	£	£	£
CAPITAL AND RESERVES					
Called up share capital	5	161,000		161,000	
Profit and loss account		<u>81,751</u>		<u>67,210</u>	
SHAREHOLDERS' FUNDS		<u>242,751</u>		<u>228,210</u>	

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2013 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)

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 20 June 2014 and were signed on its behalf by:

Mr K J Harper - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2013

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.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 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 all timing differences that have originated but not reversed at the balance sheet date.

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 2013

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2012	
and 30 September 2013	<u>80,858</u>
AMORTISATION	
At 1 October 2012	64,688
Amortisation for year	<u>16,170</u>
At 30 September 2013	<u>80,858</u>
NET BOOK VALUE	
At 30 September 2013	<u>-</u>
At 30 September 2012	<u>16,170</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2012	136,404
Additions	32,522
Disposals	<u>(7,533)</u>
At 30 September 2013	<u>161,393</u>
DEPRECIATION	
At 1 October 2012	25,654
Charge for year	30,216
Eliminated on disposal	<u>(5,571)</u>
At 30 September 2013	<u>50,299</u>
NET BOOK VALUE	
At 30 September 2013	<u>111,094</u>
At 30 September 2012	<u>110,750</u>

4. CREDITORS

Creditors include an amount of £ 32,629 (2012 - £ 29,621) for which security has been given.

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2013

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
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.