

Registration number 05083700

# Natural Balance Foods Limited

Unaudited Abbreviated Accounts  
for the Year Ended 31 March 2008

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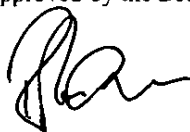
**Natural Balance Foods Limited**  
**Abbreviated Balance Sheet as at 31 March 2008**

		2008		2007	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		6 670		9,449
<b>Current assets</b>					
Stocks		64,680		50,589	
Debtors		161,719		71 946	
Cash at bank and in hand		87,044		-	
		<u>313,443</u>		<u>122,535</u>	
<b>Creditors: Amounts falling due within one year</b>					
		<u>(103,012)</u>		<u>(125,074)</u>	
<b>Net current assets/(liabilities)</b>			<u>210,431</u>		<u>(2,539)</u>
<b>Total assets less current liabilities</b>					
			217,101		6,910
<b>Creditors: Amounts falling due after more than one year</b>					
			<u>(37,080)</u>		<u>(37,080)</u>
<b>Net assets/(liabilities)</b>			<u>180,021</u>		<u>(30,170)</u>
<b>Capital and reserves</b>					
Called up share capital	3		1,176		1,000
Share premium reserve			299,824		-
Profit and loss reserve			<u>(120,979)</u>		<u>(31,170)</u>
<b>Equity shareholders' funds/(deficit)</b>			<u>180,021</u>		<u>(30,170)</u>

For the financial year ended 31 March 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985, and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board on 14/10/2008 and signed on its behalf by



Mr Robert Porter-Smith  
 Director

## Natural Balance Foods Limited

### Notes to the abbreviated accounts for the Year Ended 31 March 2008

#### 1 Accounting policies

##### Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

##### Cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

##### Going concern

These financial statements have been prepared on a going concern basis

##### Turnover

Turnover represents the invoiced value of sales of goods, net of value added tax

##### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Motor vehicles	25% straight line basis
Fixtures and fittings	25% reducing balance basis

##### Stock

Stock is valued at the lower of cost and net realisable value after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

##### Foreign currencies

Profit and loss account transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the profit and loss account

##### Hire purchase and finance lease contracts

Assets held under finance leases, which are leases where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and are depreciated over their useful lives. The capital elements of future obligations under the leases are included as liabilities in the balance sheet. The interest element of the rental obligation is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding

Assets acquired under instalment finance agreements are treated as tangible fixed assets and depreciation is provided accordingly. The capital element of future finance payments is included within creditors. Finance charges are allocated to accounting periods over the length of the contract

##### Operating leases

Rentals paid under operating leases are charged to the profit and loss account as incurred

**Natural Balance Foods Limited**

**Notes to the abbreviated accounts for the Year Ended 31 March 2008**

*continued*

**2 Fixed assets**

	<b>Tangible assets £</b>
<b>Cost</b>	
As at 1 April 2007	18,895
Additions	<u>2,510</u>
As at 31 March 2008	<u>21,405</u>
<b>Depreciation</b>	
As at 1 April 2007	9,446
Charge for the year	<u>5,289</u>
As at 31 March 2008	<u>14,735</u>
<b>Net book value</b>	
As at 31 March 2008	<u>6,670</u>
As at 31 March 2007	<u>9,449</u>

**3 Share capital**

	<b>2008 £</b>	<b>2007 £</b>
<b>Authorised</b>		
<b>Equity</b>		
100,000 (2007 - 1,000) Ordinary shares of 10 pence (2007 - £1) each	<u>10 000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
11,765 (2007 - 1,000) Ordinary shares of 10 pence (2007 - £1) each	<u>1,176</u>	<u>1,000</u>

**4 Operating lease commitments**

As at 31 March 2008 the company had annual commitments under non-cancellable operating leases as follows

	<b>2008 £</b>	<b>2007 £</b>
Within two and five years	<u>7,563</u>	<u>-</u>