

Registered number
3832336

TES

Orchard (UK) Limited

Abbreviated Accounts

30 September 2008

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COMPANIES HOUSE

Orchard (UK) Limited
Abbreviated Balance Sheet
as at 30 September 2008

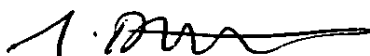
	Notes	2008 £	2007 £
Fixed assets			
Tangible assets	3	38,214	33,490
Current assets			
Stocks		48,531	-
Debtors		61,964	17,597
Cash at bank and in hand		105,681	125,642
		<u>216,176</u>	<u>143,239</u>
Creditors: amounts falling due within one year		(220,367)	(137,935)
Net current (liabilities)/assets		<u>(4,191)</u>	<u>5,304</u>
Total assets less current liabilities		<u>34,023</u>	<u>38,794</u>
Creditors: amounts falling due after more than one year		-	(962)
Provisions for liabilities		(1,958)	(1,547)
Net assets		<u>32,065</u>	<u>36,285</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		31,965	36,185
Shareholders' funds		<u>32,065</u>	<u>36,285</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The director acknowledges his responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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



John Michael Atkinson
 Director

Approved by the board on 24 March 2009

Orchard (UK) Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2008

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Leasehold improvements	life of lease

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations 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.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Orchard (UK) Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2008

2 Intangible fixed assets **£**

Cost	
At 1 October 2007	23,000
At 30 September 2008	<u>23,000</u>
Amortisation	
At 1 October 2007	23,000
At 30 September 2008	<u>23,000</u>
Net book value	
At 30 September 2008	<u>-</u>

3 Tangible fixed assets **£**

Cost	
At 1 October 2007	54,653
Additions	24,468
Disposals	(13,351)
	<u>65,770</u>
At 30 September 2008	
Depreciation	
At 1 October 2007	21,163
Charge for the year	13,358
On disposals	(6,965)
	<u>27,556</u>
At 30 September 2008	
Net book value	
At 30 September 2008	<u>38,214</u>
At 30 September 2007	<u>33,490</u>

4 Share capital			2008	2007
			£	£
Authorised:				
Ordinary shares of £1 each			<u>100</u>	<u>100</u>
	2008	2007	2008	2007
	No	No	£	£
Allotted, called up and fully paid:				
Ordinary shares of £1 each	100	100	<u>100</u>	<u>100</u>

5 Transactions with the director

The overdrawn balance on the directors current account at 30th September 2008 included in 'Other debtors' was £29102. (2007 £1869 not overdrawn)