REGISTERED NUMBER: 09623886 (England and Wales)

Financial Statements for the Year Ended 30 June 2020

for

NATURALENA BRANDS UK LIMITED

Contents of the Financial Statements
for the Year Ended 30 June 2020

NATURALENA BRANDS UK LIMITED

Company Information
for the Year Ended 30 June 2020

DIRECTOR:	A M Forsyth
REGISTERED OFFICE:	Annecy Court Ferry Works Summer Road Thames Ditton Surrey KT7 0QJ
REGISTERED NUMBER:	09623886 (England and Wales)
ACCOUNTANTS:	BDA Associates Limited Chartered Accountants Annecy Court Ferry Works Summer Road Thames Ditton Surrey KT7 0QJ

Statement of Financial Position
30 June 2020

	Notes	30.6.20 £	30.6.19 £
CURRENT ASSETS			
Stocks		**14,073**	14,073
Debtors	4	**161**	10,416
Cash at bank		**7,798**	13,216
		22,032	37,705
CREDITORS			
Amounts falling due within one year	5	**132,193**	146,975
NET CURRENT LIABILITIES		**(110,161)**	(109,270)
TOTAL ASSETS LESS CURRENT LIABILITIES		**(110,161)**	(109,270)
CAPITAL AND RESERVES			
Called up share capital		**100**	100
Retained earnings		**(110,261)**	(109,370)
SHAREHOLDERS' FUNDS		**(110,161)**	(109,270)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 director and authorised for issue on 15 March 2021 and were signed by:

A M Forsyth - Director

Notes to the Financial Statements
for the Year Ended 30 June 2020

1. STATUTORY INFORMATION

Naturalena Brands UK 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The directors expect sales to increase next year. The company is currently being supported by its related companies and the directors are not aware of any reason why this facility might be withdrawn. As a result the company has adopted the going concern basis of accounting.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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 year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 year 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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2019 - NIL).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.20	30.6.19
	£	£
Other debtors	**161**	10,416

continued...

Notes to the Financial Statements - continued
for the Year Ended 30 June 2020

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.20	30.6.19
	£	£
Bank loans and overdrafts	815	-
Trade creditors	9,176	10,102
Amounts owed to group undertakings	116,255	-
Amounts owed to related companies	-	134,006
Taxation and social security	342	-
Other creditors	5,605	2,867
	132,193	146,975

6. ULTIMATE CONTROLLING PARTY

Naturalena Brands Investments Pty Ltd is regarded by the director as being the company's ultimate parent company.

The company is registered in Australia.