

**NIDDERDALE POULTRY PRODUCTS LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**31 JANUARY 2013**



**LITHGOW PERKINS LLP**

Chartered Accountants  
Crown Chambers  
Princes Street  
Harrogate

# **NIDDERDALE POULTRY PRODUCTS LIMITED**

## **ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JANUARY 2013**

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# **NIDDERDALE POULTRY PRODUCTS LIMITED**

## **REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF NIDDERDALE POULTRY PRODUCTS LIMITED**

**YEAR ENDED 31 JANUARY 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Nidderdale Poultry Products Limited for the year ended 31 January 2013 as set out on pages 2 to 6 from the company's accounting records and from information and explanations you have given us

As a practising member firm of The Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at [www.icaew.com](http://www.icaew.com)

This report is made solely to the Board of Directors of Nidderdale Poultry Products Limited, as a body, in accordance with the terms of our engagement letter dated 4 August 2010. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Nidderdale Poultry Products Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of The Institute of Chartered Accountants in England and Wales as detailed at [www.icaew.com](http://www.icaew.com). To the fullest extent possible permitted by law, we do not accept or assume responsibility to anyone other than Nidderdale Poultry Products Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Nidderdale Poultry Products Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Nidderdale Poultry Products Limited. You consider that Nidderdale Poultry Products Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Nidderdale Poultry Products Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory abbreviated accounts.



**LITHGOW PERKINS LLP**  
Chartered Accountants

Crown Chambers  
Princes Street  
Harrogate

11 September 2013

# NIDDERDALE POULTRY PRODUCTS LIMITED

## ABBREVIATED BALANCE SHEET

31 JANUARY 2013

	Note	2013 £	2012 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>143,906</u>	<u>134,438</u>
<b>CURRENT ASSETS</b>			
Stocks		19,400	24,820
Debtors		294,321	317,733
Cash at bank and in hand		<u>109,062</u>	<u>64,022</u>
		422,783	406,575
<b>CREDITORS: Amounts falling due within one year</b>		<u>308,553</u>	<u>323,877</u>
<b>NET CURRENT ASSETS</b>		<u>114,230</u>	<u>82,698</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>258,136</u>	<u>217,136</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>11,250</u>	<u>10,625</u>
		<u>246,886</u>	<u>206,511</u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	5,000	5,000
Profit and loss account		<u>241,886</u>	<u>201,511</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>246,886</u>	<u>206,511</u>

The Balance sheet continues on the following page  
The notes on pages 4 to 6 form part of these abbreviated accounts.

# NIDDERDALE POULTRY PRODUCTS LIMITED

## ABBREVIATED BALANCE SHEET *(continued)*

31 JANUARY 2013

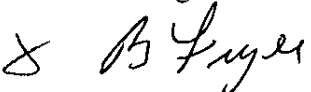
The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The directors acknowledge their responsibilities for

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements 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 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006

These abbreviated accounts were approved by the directors and authorised for issue on 11 September 2013, and are signed on their behalf by

B FRYER 

Company Registration Number 00786774

The notes on pages 4 to 6 form part of these abbreviated accounts.

# **NIDDERDALE POULTRY PRODUCTS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JANUARY 2013**

### **1. ACCOUNTING POLICIES**

#### **Basis of accounting**

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**

The turnover shown in the profit and loss account is the revenue from the exchange of transactions from the supply of goods during the year, exclusive of value added tax

#### **Fixed assets**

All fixed assets are initially recorded at cost

#### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings	- 10% reducing balance
Motor Vehicles	- 25% 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

#### **Pension costs**

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

#### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions.

# NIDDERDALE POULTRY PRODUCTS LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 JANUARY 2013

### 1. ACCOUNTING POLICIES *(continued)*

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

#### Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### 2. FIXED ASSETS

	<b>Tangible Assets £</b>
<b>COST</b>	
At 1 February 2012	<b>266,405</b>
Additions	<b>64,671</b>
Disposals	<b>(30,325)</b>
<b>At 31 January 2013</b>	<b><u>300,751</u></b>
<b>DEPRECIATION</b>	
At 1 February 2012	<b>131,967</b>
Charge for year	<b>42,410</b>
On disposals	<b>(17,532)</b>
<b>At 31 January 2013</b>	<b><u>156,845</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 January 2013</b>	<b><u>143,906</u></b>
At 31 January 2012	<b><u>134,438</u></b>

# **NIDDERDALE POULTRY PRODUCTS LIMITED**

## **NOTES TO THE ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 JANUARY 2013**

### **3. SHARE CAPITAL**

**Allotted, called up and fully paid:**

	<b>2013</b>		<b>2012</b>	
	<b>No</b>	<b>£</b>	<b>No</b>	<b>£</b>
5,000 Ordinary shares of £1 each	<u><b>5,000</b></u>	<u><b>5,000</b></u>	<u><b>5 000</b></u>	<u><b>5,000</b></u>

### **4. RELATED PARTY TRANSACTIONS AND CONTROLLING INTEREST**

The property occupied by the company is owned by B Fryer and E M Fryer, directors, and no rent is paid. Total dividends of £140,000 (2012 £40,000) were paid to the directors during the year. The company is under the control of its directors, B Fryer, E M Fryer, C Kendall and I E Platts.