

**REGISTERED NUMBER: 03187475 (England and Wales)**

Unaudited Financial Statements  
for the Year Ended 31 December 2016  
for  
CHOICE OF NATURE LIMITED

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for the year ended 31 December 2016

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CHOICE OF NATURE LIMITED

Company Information  
for the year ended 31 December 2016

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**Director:** M M Farah

**Registered office:** Regent House  
316 Beulah Hill  
London  
SE19 3HF

**Registered number:** 03187475 (England and Wales)

**Accountants:** Haines Watts  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

Balance Sheet  
31 December 2016

	Notes	£	2016 £	£	2015 £
<b>Fixed assets</b>					
Intangible assets	4		31,086		38,857
Tangible assets	5		<u>356</u>		<u>333</u>
			31,442		39,190
<b>Current assets</b>					
Debtors	6	19,448		9,210	
Cash at bank		<u>2,438</u>		<u>511</u>	
		21,886		9,721	
<b>Creditors</b>					
Amounts falling due within one year	7	<u>17,386</u>		<u>20,149</u>	
<b>Net current assets/(liabilities)</b>			4,500		(10,428)
<b>Total assets less current liabilities</b>			35,942		28,762
<b>Creditors</b>					
Amounts falling due after more than one year	8		<u>27,500</u>		<u>27,500</u>
<b>Net assets</b>			<u>8,442</u>		<u>1,262</u>
<b>Capital and reserves</b>					
Called up share capital			100		100
Retained earnings			<u>8,342</u>		<u>1,162</u>
<b>Shareholders' funds</b>			<u>8,442</u>		<u>1,262</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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 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)

Balance Sheet - continued  
31 December 2016

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The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 26 September 2017 and were signed by:

M M Farah - Director

1. **Statutory information**

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

**Turnover**

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

**Development costs**

Development expenditure on clearly defined projects whose outcome can be assessed with reasonable certainty is capitalised and amortised over a period not exceeding five years commencing in the year the company starts to benefit from the expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 25% on cost

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

3. **Employees and directors**

The average number of employees during the year was 1.

Notes to the Financial Statements - continued  
for the year ended 31 December 2016

## 4. Intangible fixed assets

Other  
intangible  
assets  
£

## Cost

At 1 January 2016  
and 31 December 201660,244

## Amortisation

At 1 January 2016

21,387

Charge for year

7,771

At 31 December 2016

29,158

## Net book value

At 31 December 2016

31,086

At 31 December 2015

38,857

## 5. Tangible fixed assets

Plant and  
machinery  
etc  
£

## Cost

At 1 January 2016

1,992

Additions

220

At 31 December 2016

2,212

## Depreciation

At 1 January 2016

1,659

Charge for year

197

At 31 December 2016

1,856

## Net book value

At 31 December 2016

356

At 31 December 2015

333

## 6. Debtors: amounts falling due within one year

2016

2015

£

£

Trade debtors

14,820

6,040

Other debtors

4,6283,17019,4489,210

Notes to the Financial Statements - continued  
for the year ended 31 December 2016**7. Creditors: amounts falling due within one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Trade creditors	14,951	9,836
Taxation and social security	-	1,807
Other creditors	2,435	8,506
	<u>17,386</u>	<u>20,149</u>

**8. Creditors: amounts falling due after more than one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>27,500</u>	<u>27,500</u>

**9. Related party disclosures**

During the year sales of £123,153 (2015: £88,121) were made to Mitchell Group USA LLC, a company in the US to which M M Farah, a director, is an office .

As at 31 December 2016 the company was owed £8,821 (2015 £5,400) from Mitchell Group USA LLC.

During the period ended 31 December 2003 the following monies were advanced to the company, £27,500 by Mrs C Farah, the mother of R Chantreau, The amount due to C Farah is repayable after more than one year and is non-interest bearing.

**10. Ultimate controlling party**

The ultimate controlling party is M M Farah.

**11. First year adoption**

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) as at 1st January 2015.

**Reconciliation of equity**

No transitional adjustments were required.

**Reconciliation of profit or loss for the year**

No transitional adjustments were required.



Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Choice of Nature Limited

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**The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Choice of Nature Limited for the year ended 31 December 2016 which comprise the Profit and Loss Account, Balance Sheet and the related notes 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Choice of Nature Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Choice of Nature Limited and state those matters that we have agreed to state to the director of Choice of Nature Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Choice of Nature Limited director for our work or for this report.

It is your duty to ensure that Choice of Nature Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Choice of Nature Limited. You consider that Choice of Nature 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 financial statements of Choice of Nature 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 financial statements.

Haines Watts  
Chartered Accountants  
Aissela  
46 High Street  
Esher  
Surrey  
KT10 9QY

26 September 2017

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.