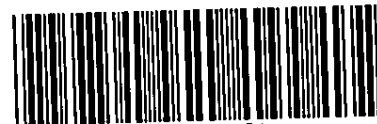


**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2009**  
**FOR**  
**DIET NORTH LIMITED**

SATURDAY



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A27

17/04/2010

130

COMPANIES HOUSE

**DIET NORTH LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2009**

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**DIET NORTH LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 NOVEMBER 2009**

**DIRECTOR:** Dr S O M Reynolds

**SECRETARY:** D S Cowper

**REGISTERED OFFICE:** 32 Brenkley Way  
Blezard Business Park  
Seaton Burn  
Newcastle upon Tyne  
NE13 6DS

**REGISTERED NUMBER.** 03873589 (England and Wales)

**ACCOUNTANTS.** Brennan Neil & Leonard  
Chartered Accountants  
32 Brenkley Way  
Seaton Burn  
Newcastle upon Tyne  
Tyne and Wear  
NE13 6DS

**DIET NORTH LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**30 NOVEMBER 2009**

|  | Notes | 2009<br>£    | £          | 2008<br>£    | £            |
|--|-------|--------------|------------|--------------|--------------|
| <b>FIXED ASSETS</b>                          |       |              |            |              |              |
| Intangible assets                            | 2     |              | -          |              | 274          |
| Tangible assets                              | 3     |              | 641        |              | -            |
|  |       |              | <u>641</u> |              | <u>274</u>   |
| <b>CURRENT ASSETS</b>                        |       |              |            |              |              |
| Stocks                                       |       | 200          |            | 500          |              |
| Debtors                                      |       | 2,747        |            | 2,661        |              |
| Cash at bank                                 |       | 567          |            | 315          |              |
|  |       | <u>3,514</u> |            | <u>3,476</u> |              |
| <b>CREDITORS</b>                             |       |              |            |              |              |
| Amounts falling due within one year          |       | 4,156        |            | 4,493        |              |
|  |       | <u>4,156</u> |            | <u>4,493</u> |              |
| <b>NET CURRENT LIABILITIES</b>               |       |              | (642)      |              | (1,017)      |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |              | <u>(1)</u> |              | <u>(743)</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |              |            |              |              |
| Called up share capital                      | 4     |              | 1          |              | 1            |
| Profit and loss account                      |       |              | (2)        |              | (744)        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |              | <u>(1)</u> |              | <u>(743)</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2009

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2009 in accordance with Section 476 of the Companies Act 2006

The director acknowledges her 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

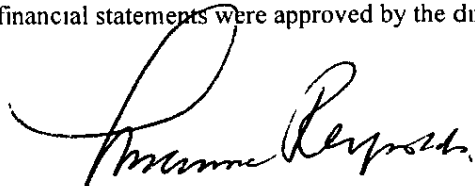
The notes form part of these abbreviated accounts

**DIET NORTH LIMITED**

**ABBREVIATED BALANCE SHEET - continued**  
**30 NOVEMBER 2009**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 19 February 2010 and were signed by

A handwritten signature in black ink, appearing to read 'Dr S O M Reynolds', is written over the text of the signature line.

Dr S O M Reynolds - Director

The notes form part of these abbreviated accounts

**DIET NORTH LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30 NOVEMBER 2009**

**1 ACCOUNTING POLICIES**

**Accounting convention**

The accounts have been prepared on a Going Concern basis. The company is reliant upon the continued support of the director.

**Turnover**

Turnover represents invoiced sales of goods and services.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 1999, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

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

Computer equipment            - 25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

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.

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.

**DIET NORTH LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2009**

**2 INTANGIBLE FIXED ASSETS**

**COST**

At 1 December 2008  
and 30 November 2009

Total  
£

2,875

**AMORTISATION**

At 1 December 2008  
Charge for year

2,601

274

At 30 November 2009

2,875

**NET BOOK VALUE**

At 30 November 2009

-

At 30 November 2008

274

**3 TANGIBLE FIXED ASSETS**

**COST**

Additions

Total  
£

699

At 30 November 2009

699

**DEPRECIATION**

Charge for year

58

At 30 November 2009

58

**NET BOOK VALUE**

At 30 November 2009

641

**4 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid  
Number Class

Nominal  
value

2009  
£

2008  
£

1 Ordinary

£1

1

1