

Registered number  
03884040

Nature's Dream Limited

Abbreviated Accounts

31 December 2015

## **Nature's Dream Limited**

### **Report to the directors on the preparation of the unaudited abbreviated accounts of Nature's Dream Limited for the year ended 31 December 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Nature's Dream Limited for the year ended 31 December 2015 which comprise of the 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

Dove Accountants, Tax & Business Advisors  
Chartered Certified Accountants  
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78 High Street  
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ST14 7JD

14 June 2016

**Nature's Dream Limited****Registered number:** 03884040**Abbreviated Balance Sheet  
as at 31 December 2015**

	<b>Notes</b>	<b>2015</b>	<b>2014</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	30,847	39,635
<b>Current assets</b>			
Stocks		809,502	516,371
Debtors	3	1,105,597	853,923
Cash at bank and in hand		18,727	37,012
		<u>1,933,826</u>	<u>1,407,306</u>
<b>Creditors: amounts falling due within one year</b>		<u>(1,012,740)</u>	<u>(590,650)</u>
<b>Net current assets</b>		921,086	816,656
<b>Total assets less current liabilities</b>		<u>951,933</u>	<u>856,291</u>
<b>Creditors: amounts falling due after more than one year</b>		(99,227)	(146,748)
<b>Provisions for liabilities</b>		(3,958)	(4,419)
<b>Net assets</b>		<u>848,748</u>	<u>705,124</u>
<b>Capital and reserves</b>			
Called up share capital	5	13	13
Capital redemption reserve		7	7
Profit and loss account		848,728	705,104
<b>Shareholders' funds</b>		<u>848,748</u>	<u>705,124</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

C V Wright

Director

Approved by the board on 14 June 2016

**Nature's Dream Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 31 December 2015**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

***Fixed Assets***

All fixed assets are initially recorded at cost.

***Depreciation***

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

Leasehold property	10% straight line basis
Motor vehicles	25% reducing balance basis
Office equipment	20% reducing balance basis

***Stocks***

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

***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.

### **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.

### **Pensions**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

<b>2 Tangible fixed assets</b>		<b>£</b>		
<b>Cost</b>				
At 1 January 2015		114,949		
Additions		3,599		
At 31 December 2015		<u>118,548</u>		
<b>Depreciation</b>				
At 1 January 2015		75,314		
Charge for the year		12,387		
At 31 December 2015		<u>87,701</u>		
<b>Net book value</b>				
At 31 December 2015		<u>30,847</u>		
At 31 December 2014		<u>39,635</u>		
<b>3 Debtors</b>		<b>2015</b>	<b>2014</b>	
		<b>£</b>	<b>£</b>	
Debtors include:				
Amounts due after more than one year		<u>598,992</u>	<u>521,013</u>	
<b>4 Loans</b>		<b>2015</b>	<b>2014</b>	
		<b>£</b>	<b>£</b>	
Creditors include:				
Aggregate secured creditors		<u>552,450</u>	<u>446,976</u>	
<b>5 Share capital</b>		<b>2015</b>	<b>2015</b>	<b>2014</b>
	<b>Nominal value</b>	<b>Number</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	13	<u>13</u>	<u>13</u>

## **6 Ultimate holding company**

The ultimate holding company is The Brand Cloud (Holdings) Limited. Group accounts are not prepared.

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.