

**EQUINOX AROMAS LIMITED**  
**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2014**

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**For The Year Ended 30 November 2014**

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**EQUINOX AROMAS LIMITED**  
**COMPANY INFORMATION**  
**For The Year Ended 30 November 2014**

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**DIRECTOR:** C Buckmaster

**SECRETARY:** Haines Watts Northamptonshire LLP

**REGISTERED OFFICE:** 2240 Kettering Parkway  
Kettering Venture Park  
Kettering  
Northamptonshire  
NN15 6XR

**REGISTERED NUMBER:** 04009803 (England and Wales)

**ACCOUNTANTS:** Haines Watts Northamptonshire LLP  
78 Tenter Road  
Moulton Park  
Northampton  
Northamptonshire  
NN3 6AX

**ABBREVIATED BALANCE SHEET**  
**30 November 2014**

	Notes	2014 £	£	2013 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		17,323		23,308
Investments	3		-		-
			<u>17,323</u>		<u>23,308</u>
<b>CURRENT ASSETS</b>					
Stocks		192,000		205,908	
Debtors		295,175		299,133	
Cash at bank and in hand		<u>161,328</u>		<u>109,589</u>	
		648,503		614,630	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>369,066</u>		<u>340,319</u>	
<b>NET CURRENT ASSETS</b>			<u>279,437</u>		<u>274,311</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			296,760		297,619
<b>PROVISIONS FOR LIABILITIES</b>			<u>3,073</u>		<u>3,784</u>
<b>NET ASSETS</b>			<u>293,687</u>		<u>293,835</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		12,500		12,500
Profit and loss account			<u>281,187</u>		<u>281,335</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>293,687</u>		<u>293,835</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2014 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)

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 21 August 2015 and were signed by:

C Buckmaster - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**For The Year Ended 30 November 2014**

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**1. ACCOUNTING POLICIES**

**Accounting convention**

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**

In accordance with the principles of revenue recognition as stated in UITF 40 and Application Note G, turnover represents the value of work done in the accounting period, including estimates of amounts not yet invoiced.

**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
Motor vehicles	- 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.

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.

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**For The Year Ended 30 November 2014**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 December 2013	101,011
Additions	3,090
Disposals	<u>(12,459)</u>
At 30 November 2014	<u>91,642</u>
<b>DEPRECIATION</b>	
At 1 December 2013	77,703
Charge for year	9,075
Eliminated on disposal	<u>(12,459)</u>
At 30 November 2014	<u>74,319</u>
<b>NET BOOK VALUE</b>	
At 30 November 2014	<u>17,323</u>
At 30 November 2013	<u>23,308</u>

**3. FIXED ASSET INVESTMENTS**

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Equinox Organics Limited**

Nature of business: Dormant

	%		
Class of shares:	holding		
Ordinary	100.00		
		31.5.14	31.5.13
		£	£
Aggregate capital and reserves		<u>19,900</u>	<u>19,900</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014	2013
			£	£
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>

Allotted and issued:

Number:	Class:	Nominal value:	2014	2013
			£	£
250,000	Class E	£1	<u>2,500</u>	<u>2,500</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**For The Year Ended 30 November 2014**

**5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 November 2014 and 30 November 2013:

	2014 £	2013 £
<b>C Buckmaster</b>		
Balance outstanding at start of year	44,484	-
Amounts advanced	4,679	44,484
Amounts repaid	(44,484)	-
Balance outstanding at end of year	<u>4,679</u>	<u>44,484</u>

The above loan was paid in full by 30 June 2015.

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.