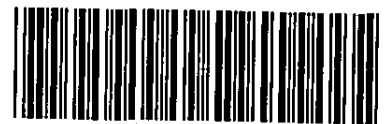


COMPANY REGISTRATION NUMBER 07759421

SPC NATURE'S FINEST LIMITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED
31 DECEMBER 2012

WEDNESDAY



A12 *A29DGLVD* 29/05/2013 #328
COMPANIES HOUSE

SPC NATURE'S FINEST LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 1 SEPTEMBER 2011 TO 31 DECEMBER 2012

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SPC NATURE'S FINEST LIMITED
INDEPENDENT AUDITOR'S REPORT TO SPC NATURE'S FINEST LIMITED

UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of SPC Nature's Finest Limited for the period from 1 September 2011 to 31 December 2012 prepared under Section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company for our work, for this report, or for the opinions we have formed.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

BASIS OF OPINION

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

OPINION

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.

2 Crossways Business Centre
Bicester Road
Kingswood
Aylesbury
Bucks
HP18 0RA

23 May 2013


for 3Kew 2003 Ltd
WJE KERR (Senior Statutory Auditor)
For and on behalf of
EK & CO 2003 LTD
Chartered Certified Accountants
& Statutory Auditor

SPC NATURE'S FINEST LIMITED
ABBREVIATED BALANCE SHEET
31 DECEMBER 2012

	Note	£	31 Dec 12 £
FIXED ASSETS	2		
Tangible assets			29,827
CURRENT ASSETS			
Stocks		2,347,793	
Debtors		1,729,970	
Cash at bank and in hand		296,659	
		<u>4,374,422</u>	
CREDITORS: Amounts falling due within one year		<u>1,406,822</u>	
NET CURRENT ASSETS			<u>2,967,600</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,997,427</u>
CAPITAL AND RESERVES			
Called-up equity share capital	3		3,650,000
Profit and loss account			<u>(652,573)</u>
SHAREHOLDERS' FUNDS			<u>2,997,427</u>

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 23 May 2013, and are signed on their behalf by



I Wingate

Company Registration Number 07759421

The notes on pages 3 to 4 form part of these abbreviated accounts

SPC NATURE'S FINEST LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 SEPTEMBER 2011 TO 31 DECEMBER 2012

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 represents goods sold during the year net 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

Plant & Machinery - 20 - 33 3% straight line basis

Stocks

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

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease

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

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

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 the transaction. Exchange differences are taken into account in arriving at the operating profit

SPC NATURE'S FINEST LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 1 SEPTEMBER 2011 TO 31 DECEMBER 2012

1 ACCOUNTING POLICIES (*continued*)

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2 FIXED ASSETS

	Tangible Assets £
COST	
Additions	32,067
At 31 December 2012	<u>32,067</u>
DEPRECIATION	
Charge for period	2,240
At 31 December 2012	<u>2,240</u>
NET BOOK VALUE	
At 31 December 2012	<u>29,827</u>
At 31 August 2011	<u>-</u>

3 SHARE CAPITAL

Allotted, called up and fully paid:

	No	£
3,650,000 Ordinary shares of £1 each	<u>3,650,000</u>	<u>3,650,000</u>

4 ULTIMATE PARENT COMPANY

At 31 December 2012, the company's ultimate parent company and controlling party was Coca Cola Amatil Ltd, a company incorporated in Australia. The immediate parent company was SPC Ardmora Ltd, a company incorporated in Australia.