

Registered Number 02823070

NATURES WAVES LTD

Abbreviated Accounts

5 April 2013

Abbreviated Balance Sheet as at 5 April 2013

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	2	26,906	26,906
		<u>26,906</u>	<u>26,906</u>
Current assets			
Cash at bank and in hand		1,064	1,280
		<u>1,064</u>	<u>1,280</u>
Creditors: amounts falling due within one year		(41,523)	(41,510)
Net current assets (liabilities)		<u>(40,459)</u>	<u>(40,230)</u>
Total assets less current liabilities		<u>(13,553)</u>	<u>(13,324)</u>
Total net assets (liabilities)		<u>(13,553)</u>	<u>(13,324)</u>
Capital and reserves			
Called up share capital		10,000	10,000
Profit and loss account		(23,553)	(23,324)
Shareholders' funds		<u>(13,553)</u>	<u>(13,324)</u>

- For the year ending 5 April 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 14 December 2013

And signed on their behalf by:

Alan Ratcliff, Director

Notes to the Abbreviated Accounts for the period ended 5 April 2013**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy

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

Plant and machinery 25% reducing balance

Motor vehicles 25% reducing balance

Valuation information and policy**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.

2 Tangible fixed assets

	£
Cost	
At 6 April 2012	28,706
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 5 April 2013	<u>28,706</u>
Depreciation	
At 6 April 2012	1,800
Charge for the year	-
On disposals	-
At 5 April 2013	<u>1,800</u>
Net book values	
At 5 April 2013	<u>26,906</u>
At 5 April 2012	<u>26,906</u>

registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.