

Registered Number: 02823070

England and Wales

Natures Waves Ltd

Unaudited Abbreviated Report and Financial Statements

For the year ended 05 April 2015

Natures Waves Ltd
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Natures Waves Ltd
Abbreviated Balance Sheet
As at 05 April 2015

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	2	25,882	26,321
		25,882	26,321
Current assets			
Cash at bank and in hand		564	698
		564	698
Creditors: amounts falling due within one year		(41,484)	(41,455)
Net current liabilities		(40,920)	(40,757)
Total assets less current liabilities		(15,038)	(14,436)
Net liabilities		(15,038)	(14,436)
Capital and reserves			
Called up share capital	3	10,000	10,000
Profit and loss account		(25,038)	(24,436)
Shareholders funds		(15,038)	(14,436)

For the year ended 05 April 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director responsibilities: 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;

2) The director acknowledges his 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.

Signed on behalf of the board of directors

A Ratcliff Director

Date approved by the board: 18 July 2015

Natures Waves Ltd
Notes to the Abbreviated Financial Statements
For the year ended 05 April 2015

1 Accounting Policies

Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Deferred taxation

Deferred taxation arises when items are charged or credited in accounts in different periods to those in which they are included in the company's tax computations. Deferred tax is provided in full on timing differences that result in an obligation to pay more (or less) tax at a future date. Deferred tax is calculated at the average rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The resulting deferred tax asset or liability is not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	0% Reducing balance
Plant and Machinery	25% Reducing balance

No depreciation is provided on the company's freehold properties since in the opinion of the directors the expected useful lives are sufficiently long and the estimated residual values are sufficiently high that any such depreciation would be immaterial. The directors undertake an annual impairment review of these properties.

2 Tangible fixed assets

Tangible fixed assets

Cost or valuation

At 06 April 2014	28,706
At 05 April 2015	28,706

Depreciation

At 06 April 2014	2,385
Charge for year	439
At 05 April 2015	2,824

Net book values

At 05 April 2015	25,882
At 05 April 2014	26,321

Natures Waves Ltd
Notes to the Abbreviated Financial Statements
For the year ended 05 April 2015

3 Share capital

	2015	2014
	£	£
Allotted called up and fully paid		
10,000 Ordinary shares of £1.00 each	10,000	10,000
	10,000	10,000

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.