

Registered Number:02823070

England and Wales

Natures Waves Ltd

Unaudited Financial Statements

For the year ended 05 April 2019

Statement of Financial Position
As at 05 April 2019

	Notes	2019 £	2018 £
Fixed assets			
Property, plant and equipment	2	24,982	25,121
		24,982	25,121
Current assets			
Cash and cash equivalents		116	266
		116	266
Trade and other payables: amounts falling due within one year	3	(41,687)	(41,674)
Net current liabilities		(41,571)	(41,408)
Total assets less current liabilities		(16,589)	(16,287)
Net liabilities		(16,589)	(16,287)
Capital and reserves			
Called up share capital		10,000	10,000
Retained earnings		(26,589)	(26,287)
Shareholders' funds		(16,589)	(16,287)

For the year ended 05 April 2019 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 05 April 2019 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

b) 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 12 November 2019 and were signed by:

A Ratcliff Director

Natures Waves Ltd

Notes to the Financial Statements For the year ended 05 April 2019

Statutory Information

Natures Waves Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 02823070.

Registered address:
128 Sheffield Road
Hyde
Cheshire
SK14 2PJ

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Revenue recognition

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

Property, plant and equipment

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.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Natures Waves Ltd

Notes to the Financial Statements Continued
For the year ended 05 April 2019

2. Property, plant and equipment

	Land and buildings £	Plant and machinery £	Total £
Cost or valuation			
At 06 April 2018	24,565	4,141	28,706
At 05 April 2019	24,565	4,141	28,706
Provision for depreciation and impairment			
At 06 April 2018	-	3,585	3,585
Charge for year	-	139	139
At 05 April 2019	-	3,724	3,724
Net book value			
At 05 April 2019	24,565	417	24,982
At 05 April 2018	24,565	556	25,121

3. Trade and other payables: amounts falling due within one year

	2019	2018
	£	£
Other creditors	41,687	41,674

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.