

**Registered Number 08478814**

**NU FLOW TECHNOLOGIES UK LTD**

**Abbreviated Accounts**

**31 December 2014**

Abbreviated Balance Sheet as at 31 December 2014

Notes 31/12/2014 30/04/2014

	£	£
<b>Current assets</b>		
Stocks	40,919	3,500
Debtors	52,767	24,874
Cash at bank and in hand	5,114	938
	<u>98,800</u>	<u>29,312</u>
<b>Creditors: amounts falling due within one year</b>	(80,443)	(26,261)
<b>Net current assets (liabilities)</b>	<u>18,357</u>	<u>3,051</u>
<b>Total assets less current liabilities</b>	<u>18,357</u>	<u>3,051</u>
<b>Creditors: amounts falling due after more than one year</b>	(12,468)	(329)
<b>Total net assets (liabilities)</b>	<u>5,889</u>	<u>2,722</u>
<b>Capital and reserves</b>		
Called up share capital	2	1
Profit and loss account	5,888	2,721
<b>Shareholders' funds</b>	<u>5,889</u>	<u>2,722</u>

- For the year ending 31 December 2014 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 3 June 2015

And signed on their behalf by:

**Mr Robert Finn, Director**

**Notes to the Abbreviated Accounts for the period ended 31 December 2014**

**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**

The turnover shown in the profit and loss account represents amounts invoiced during the Period, exclusive of Value Added Tax.

**Other accounting policies**

**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.

**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 Called Up Share Capital**

Allotted, called up and fully paid:

	31/12/2014	30/04/2014
	£	£
1 Ordinary shares of £1 each	1	1

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