Registered Number 02329621

AQUA NATURAL LIMITED

Abbreviated Accounts

31 March 2016

AQUA NATURAL LIMITED **Registered Number 02329621**

Abbreviated Balance Sheet as at 31 March 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Tangible assets	2	456	1,207
		456	1,207
Current assets			
Stocks		13,954	1,562
Debtors		11,571	43,130
		25,525	44,692
Creditors: amounts falling due within one year		(291,856)	(309,017)
Net current assets (liabilities)		(266,331)	(264,325)
Total assets less current liabilities		(265,875)	(263,118)
Total net assets (liabilities)		(265,875)	(263,118)
Capital and reserves			
Called up share capital		25,000	25,000
Profit and loss account		(290,875)	(288,118)
Shareholders' funds		(265,875)	(263,118)

- For the year ending 31 March 2016 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 21 December 2016

And signed on their behalf by:
Mr H Khandwala, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:
Short-term leasehold property - 15% straight line
Plant and machinery - 15% straight line
Office equipment - 25% straight line

Valuation information and policy

Stocks
Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Other accounting policies

Foreign currencies
Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Profit and loss account.

2 Tangible fixed assets

	£
Cost	
At 1 April 2015	47,068
Additions	-
Disposals	-
Revaluations	-
Transfers	-

At 31 March 2016	47,068
Depreciation	
At 1 April 2015	45,861
Charge for the year	751
On disposals	-
At 31 March 2016	46,612
Net book values	
At 31 March 2016	456
At 31 March 2015	1,207

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