Registered Number 08065643

ACUPUNCTURE PRODUCTS LIMITED

Abbreviated Accounts

31 May 2016

ACUPUNCTURE PRODUCTS LIMITED **Registered Number 08065643**

Abbreviated Balance Sheet as at 31 May 2016

	Notes	*2016*	*2015*
		£	£
Fixed assets			
Intangible assets	2	3,600	4,200
Tangible assets	3	72	144
		3,672	4,344
Current assets			
Stocks		3,817	4,300
Debtors		26,888	29,955
Cash at bank and in hand		66,538	71,876
		97,243	106,131
Creditors: amounts falling due within one year		(31,519)	(66,354)
Net current assets (liabilities)		65,724	39,777
Total assets less current liabilities		69,396	44,121
Provisions for liabilities		(5,935)	(4,327)
Total net assets (liabilities)		63,461	39,794
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		63,361	39,694
Shareholders' funds		63,461	39,794

- For the year ending 31 May 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 11 January 2017

And signed on their behalf by:
Jim Belcher, Director

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

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 comprises the invoiced value of goods and services supplied by the company, net 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 the fixed assets, less their estimated
residual value, over their expected useful lives on the following bases:
Fixtures & Fittings 20% Straight line

Intangible assets amortisation policy
Intangible Fixed Assets and Amortisation - Goodwill
Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss
account over its estimated economic life of 10 years.

2 Intangible fixed assets

	£
Cost	
At 1 June 2015	6,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2016	6,000
Amortisation	
At 1 June 2015	1,800
Charge for the year	600
On disposals	-
At 31 May 2016	2,400
Net book values	
At 31 May 2016	3,600
At 31 May 2015	4,200

3 Tangible fixed assets

	£

Cost	
At 1 June 2015	360
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 May 2016	360
Depreciation	
At 1 June 2015	216
Charge for the year	72
On disposals	-
At 31 May 2016	288
Net book values	
At 31 May 2016	72
At 31 May 2015	144

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2016	*2015*
	£	£
100 Ordinary shares of £1 each	100	100

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