

Registered Number 05282422

NATURAL ENHANCEMENT (UK) LTD.

Abbreviated Accounts

30 April 2016

Abbreviated Balance Sheet as at 30 April 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	1	1
Tangible assets	3	35,918	11,539
		<u>35,919</u>	<u>11,540</u>
Current assets			
Stocks		22,780	23,067
Debtors		7,238	48,815
Cash at bank and in hand		176,127	127,844
		<u>206,145</u>	<u>199,726</u>
Creditors: amounts falling due within one year		<u>(92,377)</u>	<u>(112,559)</u>
Net current assets (liabilities)		<u>113,768</u>	<u>87,167</u>
Total assets less current liabilities		<u>149,687</u>	<u>98,707</u>
Provisions for liabilities		0	(2,123)
Total net assets (liabilities)		<u>149,687</u>	<u>96,584</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		149,587	96,484
Shareholders' funds		<u>149,687</u>	<u>96,584</u>

- For the year ending 30 April 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 9 December 2016

And signed on their behalf by:

T Simpson, Director

Notes to the Abbreviated Accounts for the period ended 30 April 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 represents the total invoice value, excluding value added tax, of sales made and services provided during the year and derives from the provision of goods and services falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight-line

Other accounting policies**Stock**

Stock is valued at the lower of cost and net realisable value.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rates of exchange prevailing at the accounting date. Transactions in foreign currencies are recorded at the date of the transactions. All differences are taken to the Profit and Loss account.

2 Intangible fixed assets

	£
Cost	
At 1 May 2015	72,813
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>72,813</u>
Amortisation	
At 1 May 2015	72,812
Charge for the year	-
On disposals	-
At 30 April 2016	<u>72,812</u>
Net book values	
At 30 April 2016	<u>1</u>
At 30 April 2015	<u>1</u>

Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

Development expenditure is written off in the same year unless the directors are satisfied as to the technical, commercial and financial viability of individual projects. In this situation, the expenditure is deferred and amortised over the period from which the Company is expected to benefit.

3 Tangible fixed assets

	£
Cost	
At 1 May 2015	25,423
Additions	40,980
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2016	<u>66,403</u>
Depreciation	
At 1 May 2015	13,884
Charge for the year	16,601
On disposals	-
At 30 April 2016	<u>30,485</u>
Net book values	
At 30 April 2016	<u>35,918</u>
At 30 April 2015	<u>11,539</u>

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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