Registered Number 06327621

SPA COLOUR LIMITED

Abbreviated Accounts

31 July 2014

SPA COLOUR LIMITED **Registered Number 06327621**

Abbreviated Balance Sheet as at 31 July 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	18,712	10,385
		18,712	10,385
Current assets			
Debtors		24,502	48,204
Cash at bank and in hand		35,053	34,265
		59,555	82,469
Creditors: amounts falling due within one year		(61,061)	(66,790)
Net current assets (liabilities)		(1,506)	15,679
Total assets less current liabilities		17,206	26,064
Creditors: amounts falling due after more than one year		(13,127)	(8,184)
Provisions for liabilities		(3,742)	(2,077)
Total net assets (liabilities)		337	15,803
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		336	15,802
Shareholders' funds		337	15,803

- For the year ending 31 July 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 30 January 2015

And signed on their behalf by:
Ben Stoate, Director

Notes to the Abbreviated Accounts for the period ended 31 July 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
Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods 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:

Plant and machinery - 25% Straight line

Other accounting policies
Leasing

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at
the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax.

2 Tangible fixed assets

	£
Cost	
At 1 August 2013	19,412
Additions	21,449
Disposals	(9,278)
Revaluations	-
Transfers	-
At 31 July 2014	31,583
Depreciation	

At 1 August 2013	9,027
Charge for the year	6,906
On disposals	(3,062)
At 31 July 2014	12,871
Net book values	
At 31 July 2014	18,712
At 31 July 2013	10,385

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	*2013*
	£	£
1 Ordinary share of £1 each	1	1

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.