REGISTERED NUMBER: 06327621 (England and Wales)

Abbreviated Unaudited Accounts

for the Year Ended 31st July 2015

for

SPA COLOUR LIMITED

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SPA COLOUR LIMITED

Company Information
for the Year Ended 31st July 2015

DIRECTOR:	B M Stoate
REGISTERED OFFICE:	Pillar House 113/115 Bath Road Cheltenham Gloucestershire GL53 7LS
REGISTERED NUMBER:	06327621 (England and Wales)
ACCOUNTANTS:	Davies Mayers Barnett LLP Pillar House 113/115 Bath Road Cheltenham Gloucestershire GL53 7LS

Abbreviated Balance Sheet
31st July 2015

	Notes	2015 £	2014 £
FIXED ASSETS			
Tangible assets	2	**24,549**	18,712
CURRENT ASSETS			
Debtors		**15,994**	24,502
Cash at bank		**22,888**	35,053
		38,882	59,555
CREDITORS			
Amounts falling due within one year		**(43,441)**	(61,061)
NET CURRENT LIABILITIES		**(4,559)**	(1,506)
TOTAL ASSETS LESS CURRENT LIABILITIES		**19,990**	17,206
CREDITORS			
Amounts falling due after more than one year		**(16,596)**	(13,127)
PROVISIONS FOR LIABILITIES		**-**	(3,742)
NET ASSETS		**3,394**	337
CAPITAL AND RESERVES			
Called up share capital	3	**1**	1
Profit and loss account		**3,393**	336
SHAREHOLDERS' FUNDS		**3,394**	337

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st July 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2015 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31st July 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 13th October 2015 and were signed by:

B M Stoate - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31st July 2015

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents amounts receivable for sales of goods and services provided, excluding value added tax.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery	- 25% on cost
Motor vehicles	- 25% on cost

Cost is defined as the purchase cost less any residual value.

Depreciation is charged from the month of acquisition at the above rates.

The net book values of the assets are regularly reviewed by the directors and further adjustments to carrying values are made where considered appropriate.

Deferred tax
Deferred taxation is recognised in respect of all significant timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date. Full provision is made without discounting for all significant deferred tax liabilities. Significant deferred tax assets are recognised to the extent that it is more likely than not that they will be recovered against taxable profits.

Hire purchase and leasing commitments
Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

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2. **TANGIBLE FIXED ASSETS**

	Total
	£
COST	
At 1st August 2014	**31,583**
Additions	**22,882**
Disposals	**(18,750)**
At 31st July 2015	**35,715**
DEPRECIATION	
At 1st August 2014	**12,871**
Charge for year	**7,672**
Eliminated on disposal	**(9,377)**
At 31st July 2015	**11,166**
NET BOOK VALUE	
At 31st July 2015	**24,549**
At 31st July 2014	18,712

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2015** **£**	2014 £
1	Ordinary	£1	**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.