

Registered Number 07674313

AYANNA SPA LTD.

Abbreviated Accounts

30 June 2012

Abbreviated Balance Sheet as at 30 June 2012

	Notes	2012 £
Fixed assets		
Tangible assets	2	50,796
		<u>50,796</u>
Current assets		
Stocks		5,000
Debtors		37,088
Cash at bank and in hand		8,631
		<u>50,719</u>
Creditors: amounts falling due within one year		(186,072)
Net current assets (liabilities)		<u>(135,353)</u>
Total assets less current liabilities		<u>(84,557)</u>
Total net assets (liabilities)		<u>(84,557)</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		(84,657)
Shareholders' funds		<u>(84,557)</u>

- For the year ending 30 June 2012 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 8 February 2013

And signed on their behalf by:
Nalini Williams, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012**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 invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Tangible assets depreciation policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 20% straight line

Leasehold property 10% straight line

Other accounting policies**Going concern**

The director has reviewed the company's operating cash flow requirements over a period of the next twelve months and remains of the opinion that the company will continue to meet its liabilities as and when they fall due. These accounts have accordingly been prepared on a going concern basis.

Stocks

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

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

	£
Cost	
Additions	62,281
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	<u>62,281</u>
Depreciation	
Charge for the year	11,485
On disposals	<u>-</u>

At 30 June 2012	<u>11,485</u>
Net book values	
At 30 June 2012	<u><u>50,796</u></u>

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