REGISTERED NUMBER: 08089092 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

FOR

KINGDOM SPAS AND HOT TUBS LIMITED

Baldwin Scofield Accountancy LLP
Chartered Accountants
3 Newhouse Business Centre
Old Crawley Road
Horsham
West Sussex
RH12 4RU

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KINGDOM SPAS AND HOT TUBS LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2017

DIRECTORS:	J A Hunnisett S J Hunnisett P Fitzgerald J Hayes
SECRETARY:	P Fitzgerald
REGISTERED OFFICE:	38 King's Road Lancing West Sussex BN15 8DZ
REGISTERED NUMBER:	08089092 (England and Wales)
ACCOUNTANTS:	Baldwin Scofield Accountancy LLP Chartered Accountants 3 Newhouse Business Centre Old Crawley Road Horsham West Sussex RH12 4RU

BALANCE SHEET
31 OCTOBER 2017

	Notes	31.10.17 £	£	31.10.16 £	£
FIXED ASSETS					
Tangible assets	4		13,006		288
CURRENT ASSETS					
Stocks		169,474		95,450	
Debtors	5	162,350		29,366	
Cash at bank and in hand		39,569		22,314	
		371,393		147,130	
CREDITORS					
Amounts falling due within one year	6	232,918		58,043	
NET CURRENT ASSETS			138,475		89,087
TOTAL ASSETS LESS CURRENT LIABILITIES			151,481		89,375
CREDITORS					
Amounts falling due after more than one year	7		56,127		62,203
NET ASSETS			95,354		27,172
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			95,254		27,072
SHAREHOLDERS' FUNDS			95,354		27,172

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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 financial statements

continued...

BALANCE SHEET - continued
31 OCTOBER 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 31 August 2018 and were signed on its behalf by:

P Fitzgerald - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2017

1. STATUTORY INFORMATION

Kingdom Spas and Hot Tubs Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 4 .

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4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 November 2016	1,152
Additions	13,836
At 31 October 2017	14,988
DEPRECIATION	
At 1 November 2016	864
Charge for year	1,118
At 31 October 2017	1,982
NET BOOK VALUE	
At 31 October 2017	13,006
At 31 October 2016	288

5. **DEBTORS**

	31.10.17	31.10.16
	£	£
Amounts falling due within one year:		
Trade debtors	159,838	25,390
Other debtors	2,512	-
	162,350	25,390
Amounts falling due after more than one year:		
Other debtors	-	3,976
Aggregate amounts	162,350	29,366

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.17	31.10.16
	£	£
Trade creditors	2,149	27,775
Taxation and social security	122,259	29,268
Other creditors	108,510	1,000
	232,918	58,043

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.10.17	31.10.16
	£	£
Other creditors	56,127	62,203

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.