REGISTERED NUMBER: 08350039 (England and Wales)

Report of the Director and

Unaudited Financial Statements For The Year Ended 31 January 2017

for

SPARK HR LIMITED

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For The Year Ended 31 January 2017

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SPARK HR LIMITED

Company Information
For The Year Ended 31 January 2017

DIRECTOR:	D R Burt
REGISTERED OFFICE:	14 Oldfield Road Sale Manchester M33 2AQ
REGISTERED NUMBER:	08350039 (England and Wales)
ACCOUNTANTS:	Charles & Company Chartered Accountants 66 Cross Street Sale Manchester M33 7AN

Report of the Director
For The Year Ended 31 January 2017

The director presents his report with the financial statements of the company for the year ended 31 January 2017.

PRINCIPAL ACTIVITY
The principal activity of the company in the year under review was that of HR consultants.

DIRECTOR
D R Burt held office during the whole of the period from 1 February 2016 to the date of this report.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES
The director is responsible for preparing the Report of the Director and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

D R Burt - Director

28 February 2017

Income Statement
For The Year Ended 31 January 2017

	Notes	2017 £	2016 £
TURNOVER		**128,445**	123,126
Cost of sales		**12,344**	14,058
GROSS PROFIT		**116,101**	109,068
Administrative expenses		**25,257**	17,221
OPERATING PROFIT	5	**90,844**	91,847
Interest receivable and similar income		**63**	-
PROFIT BEFORE TAXATION		**90,907**	91,847
Tax on profit		**18,295**	18,268
PROFIT FOR THE FINANCIAL YEAR		**72,612**	73,579

The notes form part of these financial statements

Statement of Financial Position
31 January 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	7		**904**		1,109
CURRENT ASSETS					
Debtors	8	**12,829**		16,075	
Cash at bank		**19,037**		19,095	
		31,866		35,170	
CREDITORS					
Amounts falling due within one year	9	**32,281**		35,652	
NET CURRENT LIABILITIES			**(415)**		(482)
TOTAL ASSETS LESS CURRENT LIABILITIES			**489**		627
CAPITAL AND RESERVES					
Called up share capital	10		**100**		100
Retained earnings	11		**389**		527
SHAREHOLDERS' FUNDS			**489**		627

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2017 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 financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 28 February 2017 and were signed by:

D R Burt - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Spark HR 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. STATEMENT OF COMPLIANCE

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 of Spark HR Limited been prepared in accordance with financial reporting standard 102 and Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
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.

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

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 that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 .

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5. OPERATING PROFIT

The operating profit is stated after charging:

	2017	2016
	£	£
Depreciation - owned assets	205	259

6. DIVIDENDS

	2017	2016
	£	£
Ordinary shares of 1 each		
Interim	72,750	74,000

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Computer equipment	Totals
	£	£	£
COST			
At 1 February 2016 and 31 January 2017	386	1,283	1,669
DEPRECIATION			
At 1 February 2016	58	502	560
Charge for year	49	156	205
At 31 January 2017	107	658	765
NET BOOK VALUE			
At 31 January 2017	279	625	904
At 31 January 2016	328	781	1,109

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	12,829	16,075

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Tax	18,294	18,268
Social security and other taxes	274	93
VAT	3,775	4,256
Directors' current accounts	9,008	9,491
Accrued expenses	930	3,544
	32,281	35,652

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10. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
100	Ordinary	1	100	100

11. RESERVES

	Retained earnings £
At 1 February 2016	527
Profit for the year	72,612
Dividends	(72,750)
At 31 January 2017	389

Reconciliation of Equity
1 February 2015
(Date of Transition to FRS 102)

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		603	-	603
CURRENT ASSETS				
Debtors		12,670	-	12,670
Cash at bank		13,526	-	13,526
		26,196	-	26,196
CREDITORS				
Amounts falling due within one year		(25,751)	-	(25,751)
NET CURRENT ASSETS		445	-	445
TOTAL ASSETS LESS CURRENT LIABILITIES		1,048	-	1,048
NET ASSETS		1,048	-	1,048
CAPITAL AND RESERVES				
Called up share capital		100	-	100
Retained earnings		948	-	948
SHAREHOLDERS' FUNDS		1,048	-	1,048

The notes form part of these financial statements

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Reconciliation of Equity - continued
31 January 2016

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		1,109	-	1,109
CURRENT ASSETS				
Debtors		16,075	-	16,075
Cash at bank		19,095	-	19,095
		35,170	-	35,170
CREDITORS				
Amounts falling due within one year		(35,652)	-	(35,652)
NET CURRENT LIABILITIES		(482)	-	(482)
TOTAL ASSETS LESS CURRENT LIABILITIES		627	-	627
NET ASSETS		627	-	627
CAPITAL AND RESERVES				
Called up share capital		100	-	100
Retained earnings		527	-	527
SHAREHOLDERS' FUNDS		627	-	627

The notes form part of these financial statements

Reconciliation of Profit
For The Year Ended 31 January 2016

	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
TURNOVER	123,126	-	123,126
Cost of sales	(14,058)	-	(14,058)
GROSS PROFIT	109,068	-	109,068
Administrative expenses	(17,221)	-	(17,221)
OPERATING PROFIT and	91,847	-	91,847
PROFIT BEFORE TAXATION	91,847	-	91,847
Tax on profit	(18,268)	-	(18,268)
PROFIT FOR THE FINANCIAL YEAR	73,579	-	73,579

The notes form part of these financial statements

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.