Registered Number SC301310

SPRIO & CO. LTD.

Abbreviated Accounts

31 March 2014

SPRIO & CO. LTD. **Registered Number SC301310**

Abbreviated Balance Sheet as at 31 March 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	1,541	2,055
		1,541	2,055
Current assets			
Stocks		500	500
Cash at bank and in hand		1,641	3,474
		2,141	3,974
Creditors: amounts falling due within one year		(27,724)	(32,470)
Net current assets (liabilities)		(25,583)	(28,496)
Total assets less current liabilities		(24,042)	(26,441)
Total net assets (liabilities)		(24,042)	(26,441)
Capital and reserves			
Called up share capital	3	6	6
Profit and loss account		(24,048)	(26,447)
Shareholders' funds		(24,042)	(26,441)

- For the year ending 31 March 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 31 August 2014

And signed on their behalf by:
Mrs P M Sollini, Director

Notes to the Abbreviated Accounts for the period ended 31 March 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 net invoiced sales of goods, excluding value added tax.

Tangible assets depreciation policy
Depreciation is provided at the following annual rates in order to write assets off over their useful economic life:
Plant and Machinery 25% reducing balance
Fixtures and Fittings 25% straight line
All fixed assets are initially recorded at cost.

Other accounting policies
Going Concern
The financial statements have been prepared on a going concern basis. The director's will not withdraw their loans to the detriment of the company.

Related Party Disclosures
Other creditors refers to a loan made by the directors of £26,894 (2013 - £30,194) to the company. It is an interest free loan. The directors will not seek repayment of the loan to the detriment of third party creditors.

2 Tangible fixed assets

	£
Cost	
At 1 April 2013	21,549
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2014	21,549
Depreciation	
At 1 April 2013	19,494
Charge for the year	514
On disposals	-
At 31 March 2014	20,008
Net book values	
At 31 March 2014	1,541

At 31 March 2013	2,055

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	2014	*2013*
	£	£
6 A Ordinary shares of £1 each	6	6

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.