Registered Number SC301310

SPRIO & CO. LTD.

Abbreviated Accounts

31 March 2015

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

Abbreviated Balance Sheet as at 31 March 2015

	Notes	*2015*	*2014*
		£	£
Fixed assets			
Tangible assets	2	984	1,541
		984	1,541
Current assets			
Stocks		500	500
Debtors		300	-
Cash at bank and in hand		1,342	1,641
		2,142	2,141
Creditors: amounts falling due within one year		(806)	(27,724)
Net current assets (liabilities)		1,336	(25,583)
Total assets less current liabilities		2,320	(24,042)
Total net assets (liabilities)		2,320	(24,042)
Capital and reserves			
Called up share capital	3	26,900	6
Profit and loss account		(24,580)	(24,048)
Shareholders' funds		2,320	(24,042)

- For the year ending 31 March 2015 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 15 December 2015

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

Notes to the Abbreviated Accounts for the period ended 31 March 2015

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 sale of goods, excluding value added tax.

Tangible assets depreciation policy
Depreciation is provided for at the following annual rates in order to write off assets 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.

Stocks
Stock is valued at the lower of cost and net realisable value.
Cost includes all direct expenditure and an appropriate proportion of overheads.

2 Tangible fixed assets

	£
Cost	
At 1 April 2014	21,549
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	21,549
Depreciation	
At 1 April 2014	20,008
Charge for the year	557
On disposals	-
At 31 March 2015	20,565
Net book values	
At 31 March 2015	984
At 31 March 2014	1,541

3 Called Up Share Capital

Allotted, called up and fully paid:

	2015	*2014*
	£	£

26,900 Ordinary shares of £1 each (6 shares for 2014)	26,900	6

26,894 Ordinary shares of £1 each were allotted and fully paid for cash at par during the year.

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