Registered Number SC327286

THE SPA CONCEPT LTD

Abbreviated Accounts

31 July 2012

THE SPA CONCEPT LTD **Registered Number SC327286**

Abbreviated Balance Sheet as at 31 July 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Intangible assets	2	27,643	33,171
Tangible assets	3	16,088	20,492
		43,731	53,663
Current assets			
Stocks		24,966	29,160
Debtors		24,627	472
Cash at bank and in hand		6,423	18,554
		56,016	48,186
Creditors: amounts falling due within one year		(75,469)	(70,917)
Net current assets (liabilities)		(19,453)	(22,731)
Total assets less current liabilities		24,278	30,932
Total net assets (liabilities)		24,278	30,932
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		24,277	30,931
Shareholders' funds		24,278	30,932

- For the year ending 31 July 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 29 April 2013

And signed on their behalf by:
R McVeigh, Director

Notes to the Abbreviated Accounts for the period ended 31 July 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 total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy
Fixtures, fittings and equipment - 25% reducing balance

Intangible assets amortisation policy
Acquired goodwill is written off in equal instalments over its estimated useful economic life of 10 years.

2 Intangible fixed assets

	£
Cost	
At 1 August 2011	55,283
Additions	0
Disposals	0
Revaluations	0
Transfers	0
At 31 July 2012	55,283
Amortisation	
At 1 August 2011	22,112
Charge for the year	5,528
On disposals	0
At 31 July 2012	27,640
Net book values	
At 31 July 2012	27,643
At 31 July 2011	33,171

3 Tangible fixed assets

	£
Cost	
At 1 August 2011	39,227
Additions	0
Disposals	0
Revaluations	0
Transfers	0
At 31 July 2012	39,227
Depreciation	
At 1 August 2011	18,735
Charge for the year	4,404

On disposals	0
At 31 July 2012	23,139
Net book values	
At 31 July 2012	16,088
At 31 July 2011	20,492

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	*2011*
	£	£
1 Ordinary shares of £1 each	1	1

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.