Registered Number SC349063

HUNTER SPA CONSULTING LIMITED

Abbreviated Accounts

30 June 2012

HUNTER SPA CONSULTING LIMITED **Registered Number SC349063**

Abbreviated Balance Sheet as at 30 June 2012

	Notes	*2012*	*2011*
		£	£
Fixed assets			
Tangible assets	2	186,959	186,959
		186,959	186,959
Current assets			
Debtors		35,121	4,690
Cash at bank and in hand		-	1,606
		35,121	6,296
Creditors: amounts falling due within one year	3	(277,985)	(151,529)
Net current assets (liabilities)		(242,864)	(145,233)
Total assets less current liabilities		(55,905)	41,726
Creditors: amounts falling due after more than one year	3	-	(97,631)
Total net assets (liabilities)		(55,905)	(55,905)
Capital and reserves			
Called up share capital	4	200	200
Profit and loss account		(56,105)	(56,105)
Shareholders' funds		(55,905)	(55,905)

- For the year ending 30 June 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 26 March 2013

And signed on their behalf by:
Brian Hunter, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2012

1 Accounting Policies

Basis of measurement and preparation of accounts
The financial statements are prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).
The company is dependent on the financial support of its director to remain in business.

Turnover policy
Turnover comprises the invoice value of goods and services supplied by the company, net of Value Added Tax, adjusted for any movement in work in progress.

Tangible assets depreciation policy
Tangible fixed assets are stated at cost or valuation less depreciation. The cost or valuation of tangible fixed assets, less any residual value, is written off over their expected useful lives as follows:
Plant & Machinery 5 years

Other accounting policies
Deferred Taxation
Provision is made for taxation deferred as a result of timing differences between the incidence of income and expenditure for taxation and accounts purposes.
However, deferred tax assets are recognised only to the extent that the director considers it is more likely than not that they will be recovered against future taxable profits.
Deferred taxation is measured on a non-discounted basis at the average tax rates that would apply when the timing differences are expected to reverse, based on tax rates and laws that have been enacted by the balance sheet date.

Revenue Recognition
The company recognises revenue to the extent that it has fulfilled its contractual obligations to its customers through the supply of goods and services.

2 Tangible fixed assets

	£
Cost	
At 1 July 2011	225,783
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2012	225,783
Depreciation	
At 1 July 2011	38,824
Charge for the year	-
On disposals	-
At 30 June 2012	38,824
Net book values	
At 30 June 2012	186,959
At 30 June 2011	186,959

3 **Creditors**

	2012	*2011*
	£	£
Secured Debts	-	73,625

4 **Called Up Share Capital**

Allotted, called up and fully paid:

	2012	*2011*
	£	£
200 Ordinary shares of £1 each	200	200

5 **Transactions with directors**

Name of director receiving advance or credit:	Brian Hunter
Description of the transaction:	Related Party Transactions
Balance at 1 July 2011:	£ 4,690
Advances or credits made:	£ 35,121
Advances or credits repaid:	£ 4,690
Balance at 30 June 2012:	£ 35,121

Hunter Spa Consulting was interested throughout the year, through its ownership in Mary Reid International Spa Academy Ltd in the provision of working capital loans to the company. The loans are interest free with no specific terms for repayment. During the year the company was repaid loans to the value £4,690 and advanced £35,121. The balance outstanding at the period end was £35,121.

B Hunter was interested throughout the year, through the provision of working capital loans to the company. The loans are interest free with no specific terms for repayment. During the year the company continued to borrow loans to the value £76,184 and was advanced loans to the value of £166,680.

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