Registered Number SC381122

Spa Innovations Limited

Abbreviated Accounts

30 June 2011

Company Information

Registered Office:
15 Royal Terrace
Glasgow
G3 7NY

Reporting Accountants:
Alan Carmichael C.A.

2 Stamperland Hill
Clarkston
Glasgow
G76 8AE

Spa Innovations Limited **Registered Number SC381122**

Balance Sheet as at 30 June 2011

	Notes	2011	
		£	£
Fixed assets			
Tangible	2		535
			535
Current assets			
Debtors		8,105	
Cash at bank and in hand		5,335	
Total current assets		13,440	
Creditors: amounts falling due within one year		(22,920)	
Net current assets (liabilities)			(9,480)
Total assets less current liabilities			(8,945)
Accruals and deferred income			(9,878)
Total net assets (liabilities)			(18,823)
Capital and reserves			
Called up share capital	3		2
Profit and loss account			(18,825)
Shareholders funds			(18,823)

a. For the year ending 30 June 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 27 February 2012

And signed on their behalf by:
I A Wallace, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 30 June 2011

1 **Accounting policies**

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Exemption from preparing a cash flow statement

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and fittings	25% on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
Additions	714
At 30 June 2011	714
Depreciation	
Charge for year	179
At 30 June 2011	179
Net Book Value	
At 30 June 2011	535

3 **Share capital**

	2011

	£
Allotted, called up and fully paid:	
2 Ordinary shares of £1 each	2

Ordinary shares issued in the year:

2 Ordinary shares of £1 each were issued in the year with a nominal value of £2, for a consideration of £2