Registered Number SC403579

Cairngorm Spas Ltd

Abbreviated Accounts

31 July 2012

Company Information

Registered Office:
Speyside Business Centre
Dalfaber Industrial Estate
Aviemore
Inverness-shire
PH22 1ST

Reporting Accountants:
Burnett & Co (Accountancy) Limited
Chartered Accountants
65 High Street
Grantown on Spey
Moray
PH26 3EG

Bankers:
The Royal Bank of Scotland
100 Grampian Road
Aviemore
Inverness-shire
PH22 1RH

Cairngorm Spas Ltd **Registered Number SC403579**

Balance Sheet as at 31 July 2012

	Notes	2012	
		£	£
Fixed assets			
Tangible	2		2,027
			2,027
Current assets			
Stocks		38,219	
Debtors		27,606	
Cash at bank and in hand		1,365	
Total current assets		67,190	
Creditors: amounts falling due within one year		(18,989)	
Net current assets (liabilities)			48,201
Total assets less current liabilities			50,228
Creditors: amounts falling due after more than one year			(45,214)
Total net assets (liabilities)			5,014
Capital and reserves			
Called up share capital	3		100
Profit and loss account			4,914
Shareholders funds			5,014

a. 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.
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 14 February 2013

And signed on their behalf by:
Mr B O'Donnell, 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 31 July 2012

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).

Turnover

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Depreciation

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

Plant and machinery	15% on reducing balance
Fixtures and fittings	15% on reducing balance

2 **Tangible fixed assets**

	Total
Cost	**£**
Additions	2,385
At 31 July 2012	2,385
Depreciation	
Charge for year	358
At 31 July 2012	358
Net Book Value	
At 31 July 2012	2,027

3 **Share capital**

	2012
	£
Allotted, called up and fully paid:	
100 Ordinary shares of £1 each	100

4 Transactions with directors

During the year the company provided goods & services to Mr B O'Donnell, the director, to the value of £3,300 relating to his personal property. These were charged at retail prices.