REGISTERED NUMBER: SC412015 (Scotland)

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE PERIOD 25 NOVEMBER 2011 TO 31 DECEMBER 2012

FOR

HEBRIDEAN SPA LIMITED

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for the Period 25 November 2011 to 31 December 2012

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COMPANY INFORMATION
for the Period 25 November 2011 to 31 December 2012

DIRECTORS:	M Macleod M R Macrae L K Trayling
SECRETARY:	
REGISTERED OFFICE:	Plot 1.3 Arnish Point Industrial Estate Stornoway Isle of Lewis HS2 9JY
REGISTERED NUMBER:	SC412015 (Scotland)
ACCOUNTANTS:	Mann Judd Gordon Ltd Chartered Accountants 26 Lewis Street Stornoway Isle of Lewis HS1 2JF

HEBRIDEAN SPA LIMITED (REGISTERED NUMBER: SC412015)

ABBREVIATED BALANCE SHEET
31 December 2012

	Notes	£	£
FIXED ASSETS			
Tangible assets	2		**368**
CURRENT ASSETS			
Debtors		**933**	
Cash at bank and in hand		**1,034**	
		1,967	
CREDITORS			
Amounts falling due within one year		**842**	
NET CURRENT ASSETS			**1,125**
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,493**
PROVISIONS FOR LIABILITIES			**74**
NET ASSETS			**1,419**
CAPITAL AND RESERVES			
Called up share capital	3		**3**
Profit and loss account			**1,416**
SHAREHOLDERS' FUNDS			**1,419**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2012.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2012 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 26 September 2013 and were signed on its behalf by:

M R Macrae - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the Period 25 November 2011 to 31 December 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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

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

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
Additions	368
At 31 December 2012	368
NET BOOK VALUE	
At 31 December 2012	368

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
3	Ordinary	1	3

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.