REGISTERED NUMBER: SC422016

THREE LITTLE BIRDS SPA LTD.

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

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FOR THE YEAR ENDED 30 APRIL 2016

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THREE LITTLE BIRDS SPA LTD. (REGISTERED NUMBER: SC422016)

ABBREVIATED BALANCE SHEET
30 APRIL 2016

	Notes	2016		2015	
		£	£	£	£
FIXED ASSETS					
Tangible assets	2		**45,163**		21,309
CURRENT ASSETS					
Stocks		**18,000**		11,000	
Debtors		**555**		920	
Cash at bank and in hand		**2,266**		5,072	
		20,821		16,992	
CREDITORS					
Amounts falling due within one year		**37,577**		38,036	
NET CURRENT LIABILITIES			**(16,756)**		(21,044)
TOTAL ASSETS LESS CURRENT LIABILITIES			**28,407**		265
CREDITORS					
Amounts falling due after more than one year			**131,022**		76,404
NET LIABILITIES			**(102,615)**		(76,139)
CAPITAL AND RESERVES					
Called up share capital	3		**1**		1
Profit and loss account			**(102,616)**		(76,140)
SHAREHOLDERS' FUNDS			**(102,615)**		(76,139)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 notes form part of these abbreviated accounts

continued...

ABBREVIATED BALANCE SHEET - continued
30 APRIL 2016

The financial statements were approved by the director on 24 January 2017 and were signed by:

Mrs B I McKeown - Director

The notes form part of these abbreviated accounts

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 APRIL 2016

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements have been prepared on a going concern basis. The validity of this is dependent on continued support from the director. If support was to be withdrawn, adjustments may have to be made to reduce the value of the assets to their recoverable amount and to provide for any further liabilities that may arise. The director considers, however, that it is still appropriate to prepare the financial statements on a going concern basis despite this uncertainty.

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 January 2015).

Turnover
Turnover represents the consideration received, excluding value added tax, for services provided during the year and is recognised when the services are rendered.

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

Tenant's improvements	- 20% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33.3% on cost

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. Replacement cost of stock would not be materially different.

Deferred tax
The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Operating lease commitments
Rentals paid under operating leases where substantially all of the benefits and risks of ownership remain with the lessor, are charged against profits on a straight line basis over the period of the lease.

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NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 APRIL 2016

2. TANGIBLE FIXED ASSETS

	Total
	£
COST	
At 1 May 2015	**25,238**
Additions	**34,155**
At 30 April 2016	**59,393**
DEPRECIATION	
At 1 May 2015	**3,929**
Charge for year	**10,301**
At 30 April 2016	**14,230**
NET BOOK VALUE	
At 30 April 2016	**45,163**
At 30 April 2015	21,309

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	**2016** **£**	2015 £
1	Ordinary	£1	**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.