

Abbreviated Unaudited Accounts for the Year Ended 31 March 2015

for

Spa Building Services Ltd

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for the Year Ended 31 March 2015**

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Spa Building Services Ltd
Company Information
for the Year Ended 31 March 2015

DIRECTORS:

G Mouser
M A Purdy

REGISTERED OFFICE:

214 Bridge Road
Horbury Bridge
Wakefield
West Yorkshire
WF4 5PP

REGISTERED NUMBER:

04189772 (England and Wales)

ACCOUNTANTS:

Strafforths
Chartered Certified Accountants
103 Haugh Green
Upper Haugh
Rotherham
South Yorkshire
S62 7FB

Abbreviated Balance Sheet
31 March 2015

	Notes	31.3.15 £	£	31.3.14 £	£
FIXED ASSETS					
Tangible assets	2		17,652		16,735
CURRENT ASSETS					
Stocks		53,344		82,902	
Debtors		113,804		196,517	
Cash at bank and in hand		16,771		4,609	
		<u>183,919</u>		<u>284,028</u>	
CREDITORS					
Amounts falling due within one year		<u>96,888</u>		<u>204,088</u>	
NET CURRENT ASSETS			<u>87,031</u>		<u>79,940</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>104,683</u>		<u>96,675</u>
PROVISIONS FOR LIABILITIES			<u>2,367</u>		<u>2,257</u>
NET ASSETS			<u>102,316</u>		<u>94,418</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit & loss account			<u>102,216</u>		<u>94,318</u>
SHAREHOLDERS' FUNDS			<u>102,316</u>		<u>94,418</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 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 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
- (b) 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 16 December 2015 and were signed on its behalf by:

M A Purdy - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2015**

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.

Plant & machinery etc - 20% on cost and 15% on cost

Stocks

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

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 & 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.

Pension costs & other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2014	30,760
Additions	6,079
At 31 March 2015	<u>36,839</u>
DEPRECIATION	
At 1 April 2014	14,025
Charge for year	5,162
At 31 March 2015	<u>19,187</u>
NET BOOK VALUE	
At 31 March 2015	<u>17,652</u>
At 31 March 2014	<u>16,735</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

4. ULTIMATE PARENT COMPANY

Spa Holdings (Wakefield) Ltd. is regarded by the directors as being the company's ultimate parent company.

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2015

5. **RELATED PARTY DISCLOSURES**

Spa Holdings (Wakefield) Ltd

Parent company

The company operates from premises owned by the parent company. It is charged an annual rental of £9,840 (2014 - £9,840).

During the year the company was also charged £65,212 (2014 - £64,709) for hire of assets owned by the parent company.

During the year the company paid dividends of £50,000 (2014 - £nil) to the parent company

	31.3.15	31.3.14
	£	£
Amount due (to)/from related party at the balance sheet date	<u>(1,453)</u>	<u>86,210</u>

M A Purdy

	31.3.15	31.3.14
	£	£
Amount due to related party at the balance sheet date	<u>5,000</u>	<u>-</u>

6. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is G Mouser and M A Purdy..

**Chartered Certified Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Spa Building Services Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Spa Building Services Ltd for the year ended 31 March 2015 which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com>.

This report is made solely to the Board of Directors of Spa Building Services Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Spa Building Services Ltd and state those matters that we have agreed to state to the Board of Directors of Spa Building Services Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Spa Building Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Spa Building Services Ltd. You consider that Spa Building Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Spa Building Services Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Strafforths
Chartered Certified Accountants
103 Haugh Green
Upper Haugh
Rotherham
South Yorkshire
S62 7FB

16 December 2015

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.