

**Unaudited Financial Statements for the Year Ended 31 March 2023**

**for**

**Spa Building Services Ltd**

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for the Year Ended 31 March 2023**

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**Spa Building Services Ltd**  
**Company Information**  
**for the Year Ended 31 March 2023**

**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

**Abridged Balance Sheet**  
**31 March 2023**

	Notes	31.3.23 £	£	31.3.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		17,749		17,740
<b>CURRENT ASSETS</b>					
Stocks		17,660		25,812	
Debtors		690,924		630,753	
Cash at bank and in hand		46,737		61,501	
		<u>755,321</u>		<u>718,066</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>164,335</u>		<u>154,406</u>	
<b>NET CURRENT ASSETS</b>			<u>590,986</u>		<u>563,660</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>608,735</u>		<u>581,400</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year			(23,333)		(33,001)
<b>PROVISIONS FOR LIABILITIES</b>	5		<u>(4,437)</u>		<u>(3,371)</u>
<b>NET ASSETS</b>			<u>580,965</u>		<u>545,028</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	6		100		100
Retained earnings	7		<u>580,865</u>		<u>544,928</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>580,965</u>		<u>545,028</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 March 2023 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 December 2023 and were signed on its behalf by:

G Mouser - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2023**

**1. STATUTORY INFORMATION**

Spa Building Services Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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 - 33% on cost, 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 is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Hire purchase & leasing commitments**

Rentals paid under operating leases are charged to profit or loss 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 profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2022 - 4).

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

## 4. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 April 2022	56,627
Additions	6,392
Disposals	(13,203)
At 31 March 2023	<u>49,816</u>
<b>DEPRECIATION</b>	
At 1 April 2022	38,887
Charge for year	4,461
Eliminated on disposal	(11,281)
At 31 March 2023	<u>32,067</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>17,749</u>
At 31 March 2022	<u>17,740</u>

## 5. PROVISIONS FOR LIABILITIES

	31.3.23 £	31.3.22 £
Deferred tax		
Accelerated capital allowances	<u>4,437</u>	<u>3,371</u>
		Deferred tax £
Balance at 1 April 2022		3,371
Charge to Income Statement during year		<u>1,066</u>
Balance at 31 March 2023		<u>4,437</u>

## 6. CALLED UP SHARE CAPITAL

## Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.23 £	31.3.22 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

## 7. RESERVES

	Retained earnings £
At 1 April 2022	544,928
Profit for the year	<u>35,937</u>
At 31 March 2023	<u>580,865</u>

## 8. 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. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

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 2023 which comprise the Abridged Income Statement, Abridged 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://www.accaglobal.com/rulebook>.

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

20 December 2023

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.