

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

FOR

SPA COMMUNICATIONS CONSULTANCY LIMITED

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FOR THE YEAR ENDED 31 MAY 2023**

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**SPA COMMUNICATIONS CONSULTANCY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MAY 2023**

**DIRECTORS:**

D Wells  
Mrs A Flashman-Wells  
D Flashman-Wells

**REGISTERED OFFICE:**

Ground Floor Oakhurst House  
77 Mount Ephraim  
Tunbridge Wells  
Kent  
TN4 8BS

**REGISTERED NUMBER:**

04784486 (England and Wales)

**ACCOUNTANTS:**

Wells Associates  
Ground Floor Oakhurst House  
77 Mount Ephraim  
Tunbridge Wells  
Kent  
TN4 8BS

STATEMENT OF FINANCIAL POSITION  
31 MAY 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Property, plant and equipment	4	11,326	8,551
<b>CURRENT ASSETS</b>			
Debtors	5	284,714	188,980
Cash at bank		<u>167,868</u>	<u>240,939</u>
		452,582	429,919
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(173,660)</u>	<u>(131,467)</u>
<b>NET CURRENT ASSETS</b>		<u>278,922</u>	<u>298,452</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		290,248	307,003
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(20,833)	(30,833)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(1,625)</u>	<u>(1,719)</u>
<b>NET ASSETS</b>		<u>267,790</u>	<u>274,451</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Retained earnings		<u>267,788</u>	<u>274,449</u>
		<u>267,790</u>	<u>274,451</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 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.

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 22 January 2024 and were signed on its behalf by:

D Wells - Director

Mrs A Flashman-Wells - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023**

**1. STATUTORY INFORMATION**

Spa Communications Consultancy Limited 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**

Revenue 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 and machinery	- 25% on cost
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33.33% on cost

Property, plant and equipment are measured at cost less accumulated depreciation and any accumulated impairment losses.

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Pension costs and 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 10 (2022 - 7).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2023

## 4. PROPERTY, PLANT AND EQUIPMENT

	Plant and machinery etc £
<b>COST</b>	
At 1 June 2022	30,272
Additions	<u>6,942</u>
At 31 May 2023	<u>37,214</u>
<b>DEPRECIATION</b>	
At 1 June 2022	21,721
Charge for year	<u>4,167</u>
At 31 May 2023	<u>25,888</u>
<b>NET BOOK VALUE</b>	
At 31 May 2023	<u>11,326</u>
At 31 May 2022	<u>8,551</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	206,153	177,607
Other debtors	<u>78,561</u>	<u>11,373</u>
	<u>284,714</u>	<u>188,980</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts	10,000	10,000
Trade creditors	84,407	43,449
Taxation and social security	71,305	70,648
Other creditors	<u>7,948</u>	<u>7,370</u>
	<u>173,660</u>	<u>131,467</u>

## 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2022 £
Bank loans	<u>20,833</u>	<u>30,833</u>

## 8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 May 2023 and 31 May 2022:

	2023 £	2022 £
<b>D Wells and Mrs A Flashman-Wells</b>		
Balance outstanding at start of year	(34)	-
Amounts advanced	13,953	-
Amounts repaid	(3,130)	(34)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>10,789</u>	<u>(34)</u>

Directors loans are repayable on demand and interest is charged at all times the loan balance exceeds £10,000.

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.