

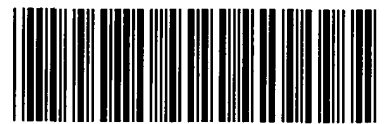
Spitzer Eurovac UK Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2015

Bulley Davey Limited
Chartered Certified Accountant
9/10 The Crescent
Wisbech
Cambs
PE13 1EH

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COMPANIES HOUSE

Spitzer Eurovrac UK Limited
Contents

Abbreviated Balance Sheet 1

Notes to the Abbreviated Accounts 2 to 3

Spitzer Eurovrac UK Limited
(Registration number: 05115237)
Abbreviated Balance Sheet at 30 April 2015

	Note	2015 £	2014 £
Fixed assets			
Tangible fixed assets	2	1,712	1,323
Current assets			
Stocks		8,750	7,720
Debtors		32,102	15,112
Cash at bank and in hand		113,171	109,897
		154,023	132,729
Creditors: Amounts falling due within one year		(93,824)	(41,832)
Net current assets		60,199	90,897
Total assets less current liabilities		61,911	92,220
Provisions for liabilities		(342)	(265)
Net assets		61,569	91,955
Capital and reserves			
Called up share capital	3	125	100
Profit and loss account		61,444	91,855
Shareholders' funds		61,569	91,955

For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the director on 20 August 2015



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D C Butters
Director

Spitzer Eurovac UK Limited
Notes to the Abbreviated Accounts
for the Year Ended 30 April 2015

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

Going concern

The financial statements have been prepared on a going concern basis.

Turnover

Turnover represents amounts chargeable, net of value added tax, in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	15% reducing balance

Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE.

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Foreign currency

Transactions in foreign currencies are recorded at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated at the closing rates at the balance sheet date. All exchange differences are included in the profit and loss account.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Spitzer Eurovrac UK Limited
Notes to the Abbreviated Accounts
for the Year Ended 30 April 2015

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 May 2014	2,877	2,877
Additions	<u>691</u>	<u>691</u>
At 30 April 2015	<u>3,568</u>	<u>3,568</u>
Depreciation		
At 1 May 2014	1,554	1,554
Charge for the year	<u>302</u>	<u>302</u>
At 30 April 2015	<u>1,856</u>	<u>1,856</u>
Net book value		
At 30 April 2015	<u><u>1,712</u></u>	<u><u>1,712</u></u>
At 30 April 2014	<u><u>1,323</u></u>	<u><u>1,323</u></u>

3 Share capital

Allotted, called up and fully paid shares

	2015		2014	
	No.	£	No.	£
Ordinary A shares of £1 each	100	100	100	100
Ordinary B shares of £1 each	<u>25</u>	<u>25</u>	<u>-</u>	<u>-</u>
	<u><u>125</u></u>	<u><u>125</u></u>	<u><u>100</u></u>	<u><u>100</u></u>

New shares allotted

During the year 25 Ordinary B shares having an aggregate nominal value of £25 were allotted for an aggregate consideration of £25.