

Registered number. 07320965

YEAR OF THE TIGER HEALTH SPA LIMITED

UNAUDITED

ABBREVIATED ACCOUNTS

FOR THE PERIOD ENDED 31 JULY 2011



YEAR OF THE TIGER HEALTH SPA LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED ABBREVIATED ACCOUNTS OF YEAR OF THE TIGER HEALTH SPA LIMITED

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Year of the Tiger Health Spa Limited for the year ended 31 July 2011 which comprise the abbreviated balance sheet and the related notes, from the unaudited financial statements of the company prepared for members

As a member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook

This report is made solely to the board of directors of Year of the Tiger Health Spa Limited, as a body, in accordance with the terms of our engagement letter dated 20 April 2012. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Year of the Tiger Health Spa Limited and state those matters that we have agreed to state to the board of directors of Year of the Tiger Health Spa Limited, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Year of the Tiger Health Spa Limited and its board of directors as a body for our work or for this report.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Year of the Tiger Health Spa Limited. 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 abbreviated accounts.

PKF(UK) LLP

PKF (UK) LLP
Cardiff, UK
20 April 2012

YEAR OF THE TIGER HEALTH SPA LIMITED
REGISTERED NUMBER: 07320965


ABBREVIATED BALANCE SHEET
AS AT 31 JULY 2011

	Note	£	2011 £
FIXED ASSETS			
Tangible assets	2		7,559
CURRENT ASSETS			
Stocks		720	
Debtors		7,122	
Cash at bank and in hand		1,201	
		<u>9,043</u>	
CREDITORS: amounts falling due within one year		<u>(41,816)</u>	
NET CURRENT LIABILITIES			<u>(32,773)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(25,214)</u>
CAPITAL AND RESERVES			
Called up share capital	3		100
Profit and loss account			<u>(25,314)</u>
SHAREHOLDERS' DEFICIT			<u>(25,214)</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the period in question in accordance with section 476 of the Act

The director acknowledges her responsibility for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 July 2011 and of its loss for the period then ended in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements so far as applicable to the company

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 20 April 2012

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M F Arthur
 Director

The notes on pages 3 to 4 form part of these financial statements

YEAR OF THE TIGER HEALTH SPA LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE PERIOD ENDED 31 JULY 2011

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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)

1.2 Turnover

Turnover comprises the invoiced value of beauty treatments supplied by the company, exclusive of value added tax and trade discounts, in the period. Revenue is recognised at the point of sale.

1.3 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Property improvements	-	10% Straight line
Fish tanks	-	20% Straight line
Fixtures & fittings	-	20% Straight line
Office equipment	-	33 1/3% Straight line

1.4 Stocks

Stock of beauty products are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost is determined on a first in first out basis, and includes all direct costs incurred. Net realisable value is based on estimated selling price.

1.5 Going concern

The balance sheet shows the company has net liabilities of £25,214 and net current liabilities of £32,773, including £35,700 owed to the company's only director and shareholder, M F Arthur.

M F Arthur has confirmed she will continue to support the company for the foreseeable future to allow it to pay its debts as they fall due. The financial statements of the company have therefore been prepared on a going concern basis.

2. TANGIBLE FIXED ASSETS

	£
Cost	
Additions	9,620
At 31 July 2011	9,620
Depreciation	
Charge for the period	2,061
At 31 July 2011	2,061
Net book value	
At 31 July 2011	7,559

YEAR OF THE TIGER HEALTH SPA LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 31 JULY 2011**

3 SHARE CAPITAL

**2011
£**

Allotted, called up and fully paid

100 Ordinary shares of £1 each

100

On 21 July 2010 the company issued 100 ordinary subscriber shares of £1 each All shares were fully paid up for their par value