BABY SPA COMPANY LIMITED

Abbreviated Accounts

30 September 2014

BABY SPA COMPANY LIMITED

Registered number: 08221032

Abbreviated Balance Sheet as at 30 September 2014

No	otes	2014		2013
		£		£
Fixed assets				
Tangible assets	2	499		666
O				
Current assets				
Debtors	24,900		850	
Cash at bank and in hand	28,662		9,004	
	53,562		9,854	
Creditors: amounts falling due				
within one year	(53,403)		(33,976)	
Net current assets/(liabilities)		159		(24,122)
Total assets less current liabilities		658	-	(23,456)
Creditors: amounts falling due after more than one year		-		(3,533)
Net assets/(liabilities)		658	-	(26,989)
Tot doorda (naminos)			-	(20,303)
Capital and reserves				
Called up share capital	3	1		1
Profit and loss account		657		(26,990)
Shareholders' funds		658	-	(26,989)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Laura Cecilia Sevenus

Director

Approved by the board on 23 February 2015

BABY SPA COMPANY LIMITED

Notes to the Abbreviated Accounts

for the year ended 30 September 2014

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery

20% straight line

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments $o\ u\ t\ s\ t\ a\ n\ d\ i\ n\ g\ .$

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2	Tangible fixed assets	£
	Cost	

At 1 October 2013	833
At 30 September 2014	833
Depreciation	
At 1 October 2013	167
Charge for the year	167
At 30 September 2014	334
Net book value	
At 30 September 2014	499
At 30 September 2013	666

3	Share capital	Nominal	2014	2014	2013
		value	Number	£	£
	Allotted, called up and fully paid:				
	Ordinary shares	£1 each	1	1	1

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.