

SPIROSE LIMITED

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2015

K & N ACCOUNTING LTD
60 Windsor Avenue
London
South West London
SW19 2RR

SPIROSE LIMITED
Contents

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3 to 4</u>

The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Financial Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
SPIROSE LIMITED
for the Year Ended 31 March 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of SPIROSE LIMITED for the year ended 31 March 2015 set out on pages 2 to 3 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Financial Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.ifa.org.uk/>

This report is made solely to the Board of Directors of SPIROSE LIMITED, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of SPIROSE LIMITED and state those matters that we have agreed to state to them, as a body, in this report in accordance with our terms of engagement.

To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than SPIROSE LIMITED and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that SPIROSE LIMITED has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of SPIROSE LIMITED. You consider that SPIROSE LIMITED 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 accounts of SPIROSE 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 statutory accounts.

.....

K & N ACCOUNTING LTD
60 Windsor Avenue
London
South West London
SW19 2RR
11 August 2015

SPIROSE LIMITED
(Registration number: 08394439)
Abbreviated Balance Sheet at 31 March 2015

	Note	31 March 2015 £	31 March 2014 £
Fixed assets			
Tangible fixed assets		33	-
Current assets			
Debtors		2,859	-
Cash at bank and in hand		747	108
		3,606	108
Creditors: Amounts falling due within one year		(2,921)	(107)
Net current assets		685	1
Net assets		718	1
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		717	-
Shareholders' funds		718	1

For the year ending 31 March 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.
For the year ending 31 March 2015 the company was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies.

The director acknowledges her 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 11 August 2015

.....
Miss Sipiwe CHIKHAMWE
Director

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

SPIROSE LIMITED
Notes to the Abbreviated Accounts for the Year Ended 31 March 2015
..... continued

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).

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

Going concern

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

Turnover

Turnover represents amounts chargeable 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	33% Straightline

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
Additions	50	50
At 31 March 2015	50	50
Depreciation		
Charge for the year	17	17
At 31 March 2015	17	17
Net book value		
At 31 March 2015	33	33

SPIROSE LIMITED
Notes to the Abbreviated Accounts for the Year Ended 31 March 2015
..... continued

3 Share capital

Allotted, called up and fully paid shares

	31 March 2015		31 March 2014	
	No.	£	No.	£
Ordinary of £1 each	1	1	1	1
	<hr/>	<hr/>	<hr/>	<hr/>

4 Related party transactions

Director's advances and credits

	Year ended 31 March 2015 Advance/ Credit £	Year ended 31 March 2015 Repaid £	7 February 2013 to 31 March 2014 Advance/ Credit £	7 February 2013 to 31 March 2014 Repaid £
Miss Sipwe CHIKHAMWE				
Advance	2,859	-	107	-
	<hr/>	<hr/>	<hr/>	<hr/>

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.