Registration number: SC289739

SPRA

Unaudited Abbreviated Accounts for the Year Ended 30 September 2008

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Abbreviated Balance Sheet as at 30 September 2008

		200	08	20	07
	Note	£	£	£	£
Fixed assets Tangible assets	2		-		962
Current assets Debtors Cash at bank and in hand	-	2,242 2,242		133 3,178 3,311	
Creditors: Amounts falling due within one year Net current assets/(liabllities)	-	(1,948)	294	(5,795)	(2,484)
Net assets/(liabilities)			294		(1,522)
Capital and reserves Profit and loss reserve			294		(1,522)
			294		(1,522)

For the financial year ended 30 September 2008, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985; and no notice has been deposited under section 249B(2) requesting an audit. The director acknowledges his responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

These accounts were approved by the Director on 26 March 2009

J A Hay Director

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Notes to the abbreviated accounts for the Year Ended 30 September 2008

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 January 2007).

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:

Computer equipment

25% straight line basis

Pensions

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

2 Fixed assets

	Tangible assets £
Cost	
As at 1 October 2007	1,746
Disposals	(1,746)
As at 30 September 2008	
Depreciation	
As at 1 October 2007	784
Eliminated on disposal	(1,221)
Charge for the year	437
As at 30 September 2008	
Net book value	
As at 30 September 2008	-
As at 30 September 2007	962

3 Company status

The company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

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Notes to the abbreviated accounts for the Year Ended 30 September 2008

4 Related parties

Director's loan account

The following balance owed to the director was outstanding at the year end:

	Maximum Balance £	2008 £	2007 £
J A Hay	572	572	-

No interest is charged in respect of this balance.

As at 30 September 2008 £572 (2007: nil) was due to the director, these loans are interest free, undated and have no fixed repayment terms.