

Registration number 4494772

Garth Spiers Associates Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2012

Simon Flory
Chartered Accountant and Certified Chartered Accountant
66 Haven Way
Newhaven
Sussex
BN9 9TD

TUESDAY



A1LMV84B

A10

13/11/2012

#220

COMPANIES HOUSE

Garth Spiers Associates Limited
Contents

Accountants' Report	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3 to 4

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

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation
of the Unaudited Statutory Accounts of
Garth Spiers Associates Limited
for the Year Ended 31 July 2012**

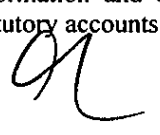
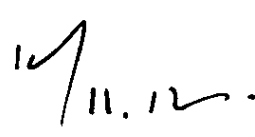
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Garth Spiers Associates Limited for the year ended 31 July 2012 set out on pages from the company's accounting records and from information and explanations you have given us

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal com](http://rulebook.accaglobal.com)

This report is made solely to the Board of Directors of Garth Spiers Associates Limited, as a body, in accordance with the terms of our engagement letter Our work has been undertaken solely to prepare for your approval the accounts of Garth Spiers Associates Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http //www accaglobal com/factsheet163](http://www.accaglobal.com/factsheet163) To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Garth Spiers Associates Limited and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Garth Spiers Associates 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 loss of Garth Spiers Associates Limited You consider that Garth Spiers Associates 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 Garth Spiers Associates 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


Simon Flory
Chartered Accountant and Certified Chartered Accountant
66 Haven Way
Newhaven
Sussex
BN9 9TD
Date 

Garth Spiers Associates Limited
(Registration number: 4494772)
Abbreviated Balance Sheet at 31 July 2012

	Note	2012 £	2011 £
Fixed assets			
Tangible fixed assets		<u>1,292</u>	<u>1,724</u>
Current assets			
Debtors		1,523	105
Cash at bank and in hand		<u>409</u>	<u>1,818</u>
		1,932	1,923
Creditors Amounts falling due within one year		<u>(5,186)</u>	<u>(3,506)</u>
Net current liabilities		<u>(3,254)</u>	<u>(1,583)</u>
Net (liabilities)/assets		<u>(1,962)</u>	<u>141</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		<u>(1,963)</u>	<u>140</u>
Shareholders' (deficit)/funds		<u>(1,962)</u>	<u>141</u>

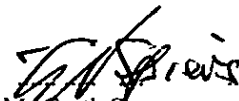
For the year ending 31 July 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

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

The directors acknowledge their 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 Board on 6 Nov 12 and signed on its behalf by


 Mr Garth Spiers
 Director

Garth Spiers Associates Limited

Notes to the Abbreviated Accounts for the Year Ended 31 July 2012

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)

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
Plant & Machinery	25% reducing balance
Fixtures & fittings	25% reducing balance
Office equipment	25% reducing balance

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		
At 1 August 2011	7,578	7,578
At 31 July 2012	7,578	7,578
Depreciation		
At 1 August 2011	5,854	5,854
Charge for the year	432	432
At 31 July 2012	6,286	6,286
Net book value		
At 31 July 2012	1,292	1,292
At 31 July 2011	1,724	1,724

Garth Spiers Associates Limited

Notes to the Abbreviated Accounts for the Year Ended 31 July 2012

..... continued

3 Share capital

Allotted, called up and fully paid shares

	2012		2011	
	No.	£	No.	£
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>