

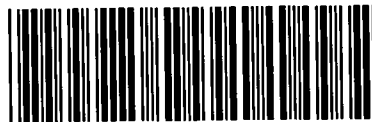
Company registration number: 05773235

BROUGHTON SPA LIMITED

Unaudited filleted abridged financial statements

30 April 2017

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BROUGHTON SPA LIMITED

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BROUGHTON SPA LIMITED

Directors and other information

Director	Mr R J Bibby
Secretary	Mrs P Bibby
Company number	05773235
Registered office	Mill Lane Broughton Hackett Near Worcester WR7 4DE
Accountants	A S Brookes & Co 19 Claydon Road Wall Heath Kingswinford West Midlands DY6 0HR

BROUGHTON SPA LIMITED

Chartered accountants report to the director on the preparation of the unaudited statutory financial statements of BROUGHTON SPA LIMITED Year ended 30 April 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BROUGHTON SPA LIMITED for the year ended 30 April 2017 which comprise the abridged statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the director of BROUGHTON SPA 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 financial statements of BROUGHTON SPA LIMITED and state those matters that we have agreed to state to them, as a body, in this report in accordance with the ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BROUGHTON SPA LIMITED and its director as a body for our work or for this report.

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



A S Brookes & Co
Chartered Accountants

19 Claydon Road
Wall Heath
Kingswinford
West Midlands
DY6 0HR

12 April 2018

BROUGHTON SPA LIMITED

Abridged statement of financial position 30 April 2017

	Note	2017 £	£	2016 £	£
Current assets					
Debtors	4	130		1,387	
Cash at bank and in hand		1,784		292	
		<u>1,914</u>		<u>1,679</u>	
Creditors: amounts falling due within one year	5	<u>(1,274)</u>		<u>(1,492)</u>	
Net current assets			640		187
Total assets less current liabilities			<u>640</u>		<u>187</u>
Net assets			<u>640</u>		<u>187</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			540		87
Shareholders funds			<u>640</u>		<u>187</u>

For the year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the abridged income statement has not been delivered.

The notes on pages 5 to 7 form part of these financial statements.

BROUGHTON SPA LIMITED

Abridged statement of financial position (continued)
30 April 2017

These financial statements were approved by the board of directors and authorised for issue on 12 April 2018, and are signed on behalf of the board by:



Mr R J Bibby
Director

Company registration number: 05773235

The notes on pages 5 to 7 form part of these financial statements.

BROUGHTON SPA LIMITED

Notes to the financial statements Year ended 30 April 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Broughton Spa, Mill Lane, Broughton Hackett, Near Worcester, WR7 4DE.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 May 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 8.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

BROUGHTON SPA LIMITED

Notes to the financial statements (continued) Year ended 30 April 2017

4. Debtors

	2017	2016
	£	£
Trade debtors	75	75
Other debtors	55	1,312
	<u>130</u>	<u>1,387</u>

5. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	566	535
Corporation tax	545	957
Other creditors	163	-
	<u>1,274</u>	<u>1,492</u>

6. Directors advances, credits and guarantees

During the year the director entered into the following advances and credits with the company:

	2017			
	Balance brought forward	Advances /(credits) to the director	Amounts repaid	Balance o/standing
	£	£	£	£
Mr R J Bibby	<u>1,257</u>	<u>-</u>	<u>(1,420)</u>	<u>(163)</u>

	2016			
	Balance brought forward	Advances /(credits) to the director	Amounts repaid	Balance o/standing
	£	£	£	£
Mr R J Bibby	<u>-</u>	<u>1,257</u>	<u>-</u>	<u>1,257</u>

The above transactions are interest free

7. Controlling party

Mr R J Bibby, the sole director, holds 40% (2015 40%) of the issued share capital.

BROUGHTON SPA LIMITED

Notes to the financial statements (continued)
Year ended 30 April 2017

8. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 May 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.

Statement of consent to prepare abridged financial statements

All of the members of BROUGHTON SPA LIMITED have consented to the preparation of the abridged income statement and the abridged statement of financial position for the current year ending 30 April 2017 in accordance with Section 444(2A) of the Companies Act 2006.

A handwritten signature in black ink, appearing to be 'R. B. H.', located in the upper right area of the document.