

Registration number 07592091

# Scuba College Ltd

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2013

BS Panesar & Associates Limited  
Certified Public Accountants  
7 Temple Close  
Welton  
Brough  
HU15 1NX

FRIDAY



A84 \*A2NMB5MG\* 20/12/2013 #184  
COMPANIES HOUSE

**Scuba College Ltd**  
**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

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Scuba College Ltd  
for the Year Ended 31 March 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Scuba College Ltd for the year ended 31 March 2013 set out on pages from the company's accounting records and from information and explanations you have given us

This report is made solely to the Board of Directors of Scuba College Ltd. Our work has been undertaken solely to prepare for your approval the accounts of Scuba College Ltd. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Scuba College Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Scuba College Ltd 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 Scuba College Ltd. You consider that Scuba College Ltd 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 Scuba College Ltd. 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.

BS Panesar & Associates Limited  
Certified Public Accountants  
7 Temple Close  
Welton  
Brough  
HU15 1NX

27 November 2013

**Scuba College Ltd**  
**(Registration number: 07592091)**  
**Abbreviated Balance Sheet at 31 March 2013**

	Note	31 March 2013 £	31 March 2012 £
<b>Fixed assets</b>			
Tangible fixed assets		8,665	9,573
Creditors Amounts falling due within one year		<u>(19,658)</u>	<u>(18,144)</u>
Net liabilities		<u>(10,993)</u>	<u>(8,571)</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		<u>(10,995)</u>	<u>(8,573)</u>
Shareholders' deficit		<u>(10,993)</u>	<u>(8,571)</u>

For the year ending 31 March 2013 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 27 November 2013 and signed on its behalf by



Mr Kenny Williams  
Director

## Scuba College Ltd

### Notes to the Abbreviated Accounts for the Year Ended 31 March 2013

#### 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 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	Reducing basis 25%
Office equipment	Reducing basis 25%

##### 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 £
<b>Cost</b>		
At 1 April 2012	12,763	12,763
At 31 March 2013	12,763	12,763
<b>Depreciation</b>		
At 1 April 2012	3,190	3,190
Charge for the year	908	908
At 31 March 2013	4,098	4,098
<b>Net book value</b>		
At 31 March 2013	8,665	8,665
At 31 March 2012	9,573	9,573

**Scuba College Ltd**

**Notes to the Abbreviated Accounts for the Year Ended 31 March 2013**

*..... continued*

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>31 March 2013</b>		<b>31 March 2012</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>