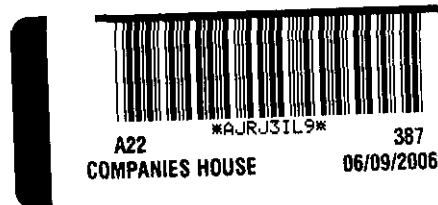


**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2005**  
**FOR**  
**SPA HEATING AND PLUMBING LIMITED**



**SPA HEATING AND PLUMBING LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 30TH NOVEMBER 2005**

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**SPA HEATING AND PLUMBING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30TH NOVEMBER 2005**

<b>DIRECTOR:</b>	Mr T R Harris
<b>SECRETARY:</b>	Mrs V Harris
<b>REGISTERED OFFICE:</b>	3 Willow Drive Hillcrest Droitwich Worcestershire WR9 7QE
<b>REGISTERED NUMBER:</b>	04588138 (England and Wales)
<b>ACCOUNTANTS:</b>	Ormerod Rutter Limited Chartered Accountants The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
<b>BANKERS:</b>	HSBC Bank plc 11 Victoria Square Droitwich Worcestershire WR9 8DH

**SPA HEATING AND PLUMBING LIMITED**

**ABBREVIATED BALANCE SHEET  
30TH NOVEMBER 2005**

	Notes	2005 £	£	2004 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		2,596		3,352
<b>CURRENT ASSETS</b>					
Stocks		1,601		586	
Debtors		14,744		6,911	
Cash in hand		98		98	
		<u>16,443</u>		<u>7,595</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>12,023</u>		<u>10,887</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>4,420</u>		<u>(3,292)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>7,016</u>		<u>60</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			<u>7,015</u>		<u>59</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>7,016</u>		<u>60</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30th November 2005.

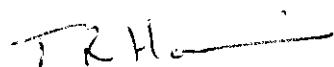
The members have not required the company to obtain an audit of its financial statements for the year ended 30th November 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**ON BEHALF OF THE BOARD:**



Mr T R Harris - Director

Approved by the Board on 23rd August 2006

The notes form part of these abbreviated accounts

## SPA HEATING AND PLUMBING LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30TH NOVEMBER 2005

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

##### Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

##### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

##### Stocks

Stocks and work in progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

##### Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

#### 2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1st December 2004	
and 30th November 2005	5,636
<b>DEPRECIATION</b>	
At 1st December 2004	2,284
Charge for year	756
	3,040
<b>NET BOOK VALUE</b>	
At 30th November 2005	2,596
At 30th November 2004	3,352

**SPA HEATING AND PLUMBING LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 30TH NOVEMBER 2005**

**3. CALLED UP SHARE CAPITAL**

Authorised:		Nominal value:	2005	2004
Number:	Class:		£	£
500	Ordinary A	£1	500	500
500	Ordinary B	£1	500	500
			<u>1,000</u>	<u>1,000</u>

Allotted, issued and fully paid:		Nominal value:	2005	2004
Number:	Class:		£	£
1	Ordinary A	£1	<u>1</u>	<u>1</u>

**4. TRANSACTIONS WITH DIRECTOR**

The following loan to directors subsisted during the year ended 30th November 2005:

**Mr T R Harris**

	£
Balance outstanding at start of year	2,696
Balance outstanding at end of year	12,360
Maximum balance outstanding during year	<u>12,360</u>