

AMENDED.

Registered number  
03800855

SPIRIT INTERACTIVE SOLUTIONS LIMITED

Report and Unaudited Accounts

31 July 2016



**SPIRIT INTERACTIVE SOLUTIONS LIMITED**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Directors' report	2
Chartered Accountants' report	3
Profit and loss account	4
Balance sheet	5
Notes to the accounts	6

**SPIRIT INTERACTIVE SOLUTIONS LIMITED**  
**Company Information**

**Directors**

MR NILESH PATEL

**Accountants**

BANNER & ASSOCIATES LIMITED  
BANNER HOUSE  
29 BYRON ROAD  
HARROW  
MIDDLESEX  
HA1 1JR

**Registered office**

1 LINDEN AVENUE  
WEMBLEY  
MIDDLESEX  
HA9 8BB

**Registered number**

03800855

SPIRIT INTERACTIVE SOLUTIONS LIMITED

**Registered number: 03800855**

## **Directors' Report**

The directors present their report and accounts for the year ended 31 July 2016.

### **Principal activities**

The company's principal activity during the year continued to be Information technology consultancy activities

### **Directors**

The following persons served as directors during the year:

MR NILESH PATEL

### **Directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Small company provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 30 November 2016 and signed on its behalf.



Mr Nilesch Patel  
Director

## **SPIRIT INTERACTIVE SOLUTIONS LIMITED**

### **Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of SPIRIT INTERACTIVE SOLUTIONS LIMITED for the year ended 31 July 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of SPIRIT INTERACTIVE SOLUTIONS LIMITED for the year ended 31 July 2016 which comprise of the Profit and Loss Account, the Balance Sheet and the 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 [icaew.com/membershandbook](http://icaew.com/membershandbook).

Our work has been undertaken in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation).

**BANNER & ASSOCIATES LIMITED  
CHARTERED ACCOUNTANTS  
BANNER HOUSE  
29 BYRON ROAD  
HARROW  
MIDDLESEX  
HA1 1JR**

30 November 2016

**SPIRIT INTERACTIVE SOLUTIONS LIMITED**  
**Profit and Loss Account**  
**for the year ended 31 July 2016**

	<b>Notes</b>	<b>2016 £</b>	<b>2015 £</b>
<b>Turnover</b>		-	22,095
Administrative expenses		(20,401)	(15,819)
<b>Operating (loss)/profit</b>	<b>2</b>	<u>(20,401)</u>	<u>6,276</u>
<b>(Loss)/profit on ordinary activities before taxation</b>		<u>(20,401)</u>	<u>6,276</u>
Tax on (loss)/profit on ordinary activities	<b>3</b>	-	(1,301)
<b>(Loss)/profit for the financial year</b>		<u>(20,401)</u>	<u>4,975</u>

**SPIRIT INTERACTIVE SOLUTIONS LIMITED**  
**Balance Sheet**  
**as at 31 July 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets	4	219	292
<b>Current assets</b>			
Cash at bank and in hand		15,036	68,125
<b>Creditors: amounts falling due within one year</b>	5	(1,962)	(1,723)
<b>Net current assets</b>		<u>13,074</u>	<u>66,402</u>
<b>Net assets</b>		<u>13,293</u>	<u>66,694</u>
<b>Capital and reserves</b>			
Called up share capital	6	100	100
Profit and loss account	7	13,193	66,594
<b>Shareholders' funds</b>		<u>13,293</u>	<u>66,694</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.



Mr Nilesh Patel  
Director

Approved by the board on 30 November 2016

**SPIRIT INTERACTIVE SOLUTIONS LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 July 2016**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% Written Down Value
---------------------	------------------------

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Pensions***

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

<b>2 Operating profit</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
This is stated after charging:		
Depreciation of owned fixed assets	73	130
Directors' remuneration	<u>10,067</u>	<u>9,600</u>

<b>3 Taxation</b>	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
UK corporation tax	<u>-</u>	<u>1,301</u>

<b>4 Tangible fixed assets</b>	<b>Plant and machinery etc £</b>
<b>Cost</b>	
At 1 August 2015	<u>1,966</u>
At 31 July 2016	<u>1,966</u>



**SPIRIT INTERACTIVE SOLUTIONS LIMITED**  
**Notes to the Accounts**  
**for the year ended 31 July 2016**

**Depreciation**

At 1 August 2015	1,674
Charge for the year	73
At 31 July 2016	<u>1,747</u>

**Net book value**

At 31 July 2016	<u>219</u>
At 31 July 2015	<u>292</u>

**5 Creditors: amounts falling due within one year**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Corporation tax	-	1,275
Other taxes and social security costs	636	449
Other creditors	<u>1,326</u>	<u>(1)</u>
	<u>1,962</u>	<u>1,723</u>

**6 Share capital**

	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

**7 Profit and loss account**

	<b>2016 £</b>
At 1 August 2015	66,594
Loss for the year	(20,401)
Dividends	(33,000)
At 31 July 2016	<u>13,193</u>

**8 Dividends**

	<b>2016 £</b>	<b>2015 £</b>
Dividends for which the company became liable during the year:		
Dividends paid	<u>33,000</u>	<u>28,720</u>

**SPIRIT INTERACTIVE SOLUTIONS LIMITED**  
**Detailed profit and loss account**  
**for the year ended 31 July 2016**

	2016 £	2015 £
<b>Sales</b>		
Sales	-	22,095
	<hr/>	<hr/>
<b>Administrative expenses</b>		
Employee costs:		
Directors' salaries	10,067	9,600
Pensions	1,500	2,750
Travel and subsistence	1,059	1,100
	<hr/>	<hr/>
	12,626	13,450
Premises costs:		
Use of home	150	130
	<hr/>	<hr/>
	150	130
General administrative expenses:		
Bank charges	91	115
Equipment expensed	7,038	1,250
Depreciation	73	98
	<hr/>	<hr/>
	7,202	1,463
Legal and professional costs:		
Accountancy fees	423	776
	<hr/>	<hr/>
	423	776
	<hr/>	<hr/>
	20,401	15,819
	<hr/>	<hr/>