

Registration number NI068<sup>618</sup>~~687~~

26 JUL 2011

**Scrabo Bathing Care Ltd**

**Abbreviated accounts**

**for the year ended 30 November 2009**

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# **Scrabo Bathing Care Ltd**

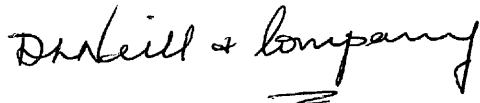
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**Scrabo Bathing Care Ltd**

**Accountants' report on the unaudited financial statements to the directors of  
Scrabo Bathing Care Ltd**

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 November 2009 set out on pages 2 to 6 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.



**D L Neill & Company  
Chartered Accountants  
2a Castle Square  
Bangor  
Co Down  
BT20 4SR**

**Date 21 July 2011**



**Scrabo Bathing Care Ltd**

**Abbreviated balance sheet  
as at 30 November 2009**

		2009		2008	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Intangible assets	2		76,500		-
Tangible assets	2		15,546		-
			<u>92,046</u>		<u>-</u>
<b>Current assets</b>					
Stocks		7,500		-	
Debtors		97,914		-	
Cash at bank and in hand		30		-	
		<u>105,444</u>		<u>-</u>	
<b>Creditors: amounts falling due within one year</b>		<u>(216,539)</u>		<u>-</u>	
<b>Net current liabilities</b>			<u>(111,095)</u>		<u>-</u>
<b>Total assets less current liabilities</b>			<u>(19,049)</u>		<u>-</u>
<b>Deficiency of assets</b>			<u>(19,049)</u>		<u>-</u>
<b>Capital and reserves</b>					
Called up share capital	3		10,000		-
Profit and loss account			<u>(29,049)</u>		<u>-</u>
<b>Shareholders' funds</b>			<u>(19,049)</u>		<u>-</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

**The notes on pages 4 to 6 form an integral part of these financial statements**



**Scrabo Bathing Care Ltd**

**Abbreviated balance sheet (continued)**

**Directors' statements required by Sections 475(2) and (3)  
for the year ended 30 November 2009**

In approving these abbreviated accounts as directors of the company we hereby confirm

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 30 November 2009 , and
- (c) that we acknowledge our responsibilities for
  - (1) ensuring that the company keeps accounting records which comply with Section 386 . and
  - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 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 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities relating to small companies

The abbreviated accounts were approved by the Board on 21 July 2011 and signed on its behalf by



**Michael Wallace**  
**Director**

**Registration number NI068687**

**The notes on pages 4 to 6 form an integral part of these financial statements.**



10/10/15

## **Scrabo Bathing Care Ltd**

### **Notes to the abbreviated financial statements for the year ended 30 November 2009**

#### **1 Accounting policies**

##### **1.1 Accounting convention**

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board

##### **1.2. Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

##### **1.3 Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years

##### **1.4 Research and development**

Research expenditure is written off to the profit and loss account in the year in which it is incurred

##### **1.5 Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Plant and machinery	-	25% Straight line
Fixtures, fittings and equipment	-	25% Reducing balance
Motor vehicles	-	25% Reducing balance

##### **1.6 Leasing and hire purchase commitments**

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period

##### **1.7 Stock**

Stock is valued at the lower of cost and net realisable value

# Scrabo Bathing Care Ltd

## Notes to the abbreviated financial statements for the year ended 30 November 2009

continued

### 18. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

2	Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
	<b>Cost</b>			
	Additions	85,000	20,729	105,729
	At 30 November 2009	85,000	20,729	105,729
	<b>Depreciation and Provision for diminution in value</b>			
	Charge for year	8,500	5,183	13,683
	At 30 November 2009	8,500	5,183	13,683
	<b>Net book values</b>			
	At 30 November 2009	76,500	15,546	92,046

# Scrabo Bathing Care Ltd

## Notes to the abbreviated financial statements for the year ended 30 November 2009

continued

<b>3</b>	<b>Share capital</b>	<b>2009</b>	<b>2008</b>
		<b>£</b>	<b>£</b>
	<b>Authorised</b>		
	10,000 Ordinary shares of £1 each	10,000	-
		<u>          </u>	<u>          </u>
	<b>Allotted, called up and fully paid</b>		
	10,000 Ordinary shares of £1 each	10,000	-
		<u>          </u>	<u>          </u>
	<b>Equity Shares</b>		
	10,000 Ordinary shares of £1 each	10,000	-
		<u>          </u>	<u>          </u>

