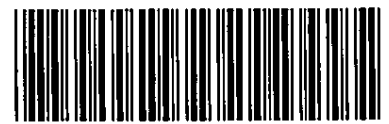


Registered number
05299972
England and Wales

Cool Pools & Spas Limited
Unaudited Abbreviated Report and Accounts
30 April 2007

Tattum Guest Associates Ltd
First Floor, St Davids House
New Road
Newtown
Powys
SY16 1RB

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Cool Pools & Spas Limited
Contents of the Abbreviated Accounts
for the year ended 30 April 2007

	Page
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	3

Cool Pools & Spas Limited
Abbreviated Balance Sheet
as at 30 April 2007

	Notes	2007 £	2006 £
Fixed assets	2		
Tangible assets		8,250	1,954
Current assets			
Stocks		4,400	200
Debtors		4,136	83
Cash at bank and in hand		-	9,138
		8,536	9,421
Creditors amounts falling due within one year		(17,365)	(8,656)
Net current assets/(liabilities)		(8,829)	765
Total assets less current liabilities		(579)	2,719
Provisions for liabilities		(600)	-
Net assets		(1,179)	2,719
Capital and reserves			
Called up share capital	3	10	10
Profit and loss account		(1,189)	2,709
Shareholders' funds		(1,179)	2,719

These annual accounts have not been audited because the company is entitled to the exemption provided by s249A(1) Companies Act 1985 and its members have not required the company to obtain an audit of these accounts in accordance with s249B(2). The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with s221 Companies Act 1985. The directors also acknowledge their responsibilities for preparing accounts 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 financial year in accordance with s226 Companies Act 1985, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

Signed on behalf of the board of directors

AK Lloyd

Director

Approved by the board 10 March 2008

Cool Pools & Spas Limited
Notes to the Abbreviated Accounts
for the year ended 30 April 2007

1 Accounting policies

The principal accounting policies are summarised below. They have all been applied consistently throughout the year and the preceding year.

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2007).

Turnover

Turnover represents amounts receivable for goods and services provided in the normal course of business, net of trade discounts, VAT and other sales related taxes.

Tangible fixed assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. Depreciation is provided on all tangible fixed assets, other than investment properties and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset over its expected useful life, as follows:

Plant and Machinery	15 % Reducing Balance
Motor Vehicles	25% Reducing Balance

2 Fixed assets

	Tangible Assets £	Total £
Cost		
At 1 May 2006	2,487	2,487
Additions	7,540	7,540
At 30 April 2007	<u>10,027</u>	<u>10,027</u>
Depreciation		
At 1 May 2006	533	533
Charge for the year	1,244	1,244
At 30 April 2007	<u>1,777</u>	<u>1,777</u>
Net book value		
At 30 April 2007	<u>8,250</u>	<u>8,250</u>
At 30 April 2006	<u>1,954</u>	<u>1,954</u>

3 Share capital - equity shares

	2007 No Shares	2007 £	2006 £
Authorised share capital			
Ordinary	10,000	<u>10,000</u>	<u>10,000</u>
Allotted, called up fully paid share capital			
Ordinary	10	<u>10</u>	<u>10</u>