

REGISTERED NUMBER: 03183321 (England and Wales)

Unaudited Financial Statements
for the Year Ended 30 April 2017
for
3L (LIFELIGHT MEASURING SYSTEMS) LIMITED

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for the year ended 30 April 2017**

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3L (LIFELIGHT MEASURING SYSTEMS) LIMITED

**Company Information
for the year ended 30 April 2017**

Director: Ms R Thomas

Registered office: 30 Chilton Road
Kew
Surrey
TW9 4JB

Registered number: 03183321 (England and Wales)

Accountants: Haines Watts
Chartered Accountants
Northside House
69 Tweedy Road
Bromley
Kent
BR1 3WA

**Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
3L (Lifelight Measuring Systems) Limited**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Statement of Comprehensive Income and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of 3L (Lifelight Measuring Systems) Limited for the year ended 30 April 2017 which comprise the Statement of Comprehensive Income, 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 (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of 3L (Lifelight Measuring Systems) Limited in accordance with the terms of our engagement letter dated 28 November 2012. Our work has been undertaken solely to prepare for your approval the financial statements of 3L (Lifelight Measuring Systems) Limited and state those matters that we have agreed to state to the director of 3L (Lifelight Measuring Systems) Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than 3L (Lifelight Measuring Systems) Limited director for our work or for this report.

It is your duty to ensure that 3L (Lifelight Measuring Systems) Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of 3L (Lifelight Measuring Systems) Limited. You consider that 3L (Lifelight Measuring Systems) Limited 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 financial statements of 3L (Lifelight Measuring Systems) Limited. 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 financial statements.

Haines Watts
Chartered Accountants
Northside House
69 Tweedy Road
Bromley
Kent
BR1 3WA

24 November 2017

3L (LIFELIGHT MEASURING SYSTEMS) LIMITED (REGISTERED NUMBER: 03183321)

**Balance Sheet
30 April 2017**

	Notes	30.4.17 £	£	30.4.16 £	£
Fixed assets					
Intangible assets	4		-		-
Tangible assets	5		<u>32,900</u>		<u>33,600</u>
			32,900		33,600
Current assets					
Debtors	6	40,853		2,770	
Cash at bank		<u>7,588</u>		<u>79,396</u>	
		48,441		82,166	
Creditors					
Amounts falling due within one year	7	<u>9,596</u>		<u>27,270</u>	
Net current assets			<u>38,845</u>		<u>54,896</u>
Total assets less current liabilities			<u>71,745</u>		<u>88,496</u>
Capital and reserves					
Called up share capital	8		2		2
Retained earnings	9		<u>71,743</u>		<u>88,494</u>
Shareholders' funds			<u>71,745</u>		<u>88,496</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 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
- (b) Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the director on 24 November 2017 and were signed by:

Ms R Thomas - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the year ended 30 April 2017**

1. Statutory information

3L (Lifelight Measuring Systems) Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Key source of estimation, uncertainty and judgement

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgement that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Franchise cost are being amortised evenly over their estimated useful life of nil years.

Goodwill

The franchise fee is being written off over a five year period.

Tangible fixed assets

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

Improvements to property	- Straight line over 10 years
Fixtures and fittings	- 25% on cost

3. Employees and directors

The average number of employees during the year was 1 .

Notes to the Financial Statements - continued
for the year ended 30 April 2017

4. Intangible fixed assets

	Other intangible assets £
Cost	
At 1 May 2016 and 30 April 2017	<u>49,970</u>
Amortisation	
At 1 May 2016 and 30 April 2017	<u>49,970</u>
Net book value	
At 30 April 2017	<u>-</u>
At 30 April 2016	<u>-</u>

5. Tangible fixed assets

	Improvements to property £	Fixtures and fittings £	Totals £
Cost			
At 1 May 2016 and 30 April 2017	<u>35,000</u>	<u>1,000</u>	<u>36,000</u>
Depreciation			
At 1 May 2016	1,400	1,000	2,400
Charge for year	<u>700</u>	<u>-</u>	<u>700</u>
At 30 April 2017	<u>2,100</u>	<u>1,000</u>	<u>3,100</u>
Net book value			
At 30 April 2017	<u>32,900</u>	<u>-</u>	<u>32,900</u>
At 30 April 2016	<u>33,600</u>	<u>-</u>	<u>33,600</u>

6. Debtors: amounts falling due within one year

	30.4.17 £	30.4.16 £
Trade debtors	-	2,770
Other debtors	<u>40,853</u>	<u>-</u>
	<u>40,853</u>	<u>2,770</u>

Notes to the Financial Statements - continued
for the year ended 30 April 2017

7. Creditors: amounts falling due within one year

	30.4.17	30.4.16
	£	£
Taxation and social security	7,487	25,344
Other creditors	2,109	1,926
	<u>9,596</u>	<u>27,270</u>

8. Called up share capital

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.4.17	30.4.16
			£	£
2	Ordinary	£1	<u>2</u>	<u>2</u>

9. Reserves

	Retained earnings
	£
At 1 May 2016	88,494
Profit for the year	26,249
Dividends	(43,000)
At 30 April 2017	<u>71,743</u>

10. Related party disclosures

Ms R Thomas
Director

	30.4.17	30.4.16
	£	£
Amount due from/(to) related party at the balance sheet date	<u>40,853</u>	<u>(161)</u>

11. First year adoption

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective from 1st January 2015) as at 1st May 2016.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.