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Evans Pharmacy Services Limited
Registered number: 06765821
Balance Sheet
as at 31 December 2016

	Notes		2016 £		2015 £
Fixed assets					
Tangible assets	3		317		476
Current assets					
Debtors	4	-		1,498	
Cash at bank and in hand		11,101		25,515	
		11,101		27,013	
Creditors: amounts falling due within one year	5	(8,500)		(10,308)	
Net current assets			2,601		16,705
Total assets less current liabilities			2,918		17,181
Provisions for liabilities			(63)		-
Net assets			2,855		17,181
Capital and reserves					
Called up share capital			100		100
Profit and loss account			2,755		17,081
Shareholder's funds			2,855		17,181

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

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

The director acknowledges his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

DocuSigned by:
28CE0EB2313948E...
Aled Evans
Director
Approved by the board on 4 August 2017

WEDNESDAY
A6DXWCFH
A15 30/08/2017 #70
COMPANIES HOUSE

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Evans Pharmacy Services Limited
Notes to the Accounts
for the year ended 31 December 2016

1 Accounting policies

Basis of preparation
The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets
Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets
Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 4 years

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation
A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

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Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees

	2016 Number	2015 Number
Average number of persons employed by the company	1	1

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 January 2016	2,772
At 31 December 2016	2,772
Depreciation	
At 1 January 2016	2,296
Charge for the year	159
At 31 December 2016	2,455
Net book value	
At 31 December 2016	317
At 31 December 2015	476

4 Debtors

	2016 £	2015 £
Trade debtors	-	1,498

5 Creditors: amounts falling due within one year

	2016 £	2015 £
Corporation tax	1,318	4,170
Director's account	6,781	6,021
Other taxes and social security costs	401	117
	8,500	10,308

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6 Related party transactions

In the financial year the company paid a total of £18,475 of dividends to its shareholders (2015 : £19,861)

7 Controlling party

The ultimate controlling party during the period: A Evans.
A Evans holds 100% of the issued share capital and is deemed the ultimate controlling party.

8 Other information

Evans Pharmacy Services Limited is a private company limited by shares and incorporated in England. Its registered office is:
16 Downsview Crescent
UCKFIELD
TN22 1UB