

**ReFocus Ltd**

**Unaudited Financial Statements**

**for the Year Ended 31 August 2025**

Kilby Fox  
Chartered Accountants  
4 Pavilion Court  
600 Pavilion Drive  
Northampton Business Park  
Northampton  
Northamptonshire  
NN4 7SL

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**for the Year Ended 31 August 2025**

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**ReFocus Ltd**

**Company Information**  
**for the Year Ended 31 August 2025**

**DIRECTORS:**

Mrs K L Close  
L K Kerr  
Mrs H J Perry  
Mrs P M Tucker

**REGISTERED OFFICE:**

6 Knox Road  
Wellingborough  
Northamptonshire  
NN8 1HW

**REGISTERED NUMBER:**

12425708 (England and Wales)

**ACCOUNTANTS:**

Kilby Fox  
Chartered Accountants  
4 Pavilion Court  
600 Pavilion Drive  
Northampton Business Park  
Northampton  
Northamptonshire  
NN4 7SL

**ReFocus Ltd (Registered number: 12425708)**

**Balance Sheet**  
**31 August 2025**

|                                              | Notes | 2025<br>£      | £                | 2024<br>£      | £               |
|----------------------------------------------|-------|----------------|------------------|----------------|-----------------|
| <b>FIXED ASSETS</b>                          |       |                |                  |                |                 |
| Tangible assets                              | 4     |                | 693,661          |                | 336,758         |
| <b>CURRENT ASSETS</b>                        |       |                |                  |                |                 |
| Debtors                                      | 5     | 41,242         |                  | 1,336          |                 |
| Cash at bank                                 |       | <u>382,215</u> |                  | <u>349,669</u> |                 |
|                                              |       | 423,457        |                  | 351,005        |                 |
| <b>CREDITORS</b>                             |       |                |                  |                |                 |
| Amounts falling due within one year          | 6     | <u>876,467</u> |                  | <u>383,554</u> |                 |
| <b>NET CURRENT LIABILITIES</b>               |       |                | <u>(453,010)</u> |                | <u>(32,549)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | <u>240,651</u>   |                | <u>304,209</u>  |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                  |                |                 |
| Called up share capital                      |       |                | 100              |                | 1               |
| Retained earnings                            |       |                | <u>240,551</u>   |                | <u>304,208</u>  |
|                                              |       |                | <u>240,651</u>   |                | <u>304,209</u>  |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 notes form part of these financial statements

**Balance Sheet - continued**  
**31 August 2025**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 14 January 2026 and were signed on its behalf by:

Mrs H J Perry - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2025**

**1. STATUTORY INFORMATION**

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

**Turnover**

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

**Tangible fixed assets**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 27 (2024 - 18) .

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**4. TANGIBLE FIXED ASSETS**

|                       | Land and<br>buildings<br>£ | Plant &<br>machinery<br>etc<br>£ | Totals<br>£    |
|-----------------------|----------------------------|----------------------------------|----------------|
| <b>COST</b>           |                            |                                  |                |
| At 1 September 2024   | 326,176                    | 25,820                           | 351,996        |
| Additions             | 295,464                    | 69,392                           | 364,856        |
| At 31 August 2025     | <u>621,640</u>             | <u>95,212</u>                    | <u>716,852</u> |
| <b>DEPRECIATION</b>   |                            |                                  |                |
| At 1 September 2024   | -                          | 15,238                           | 15,238         |
| Charge for year       | -                          | 7,953                            | 7,953          |
| At 31 August 2025     | <u>-</u>                   | <u>23,191</u>                    | <u>23,191</u>  |
| <b>NET BOOK VALUE</b> |                            |                                  |                |
| At 31 August 2025     | <u>621,640</u>             | <u>72,021</u>                    | <u>693,661</u> |
| At 31 August 2024     | <u>326,176</u>             | <u>10,582</u>                    | <u>336,758</u> |

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               | 2025<br>£     | 2024<br>£    |
|---------------|---------------|--------------|
| Trade debtors | 6,459         | 1,336        |
| Other debtors | <u>34,783</u> | <u>-</u>     |
|               | <u>41,242</u> | <u>1,336</u> |

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2025<br>£      | 2024<br>£      |
|------------------------------|----------------|----------------|
| Bank loans and overdrafts    | 493,757        | 216,626        |
| Payments on account          | 241,697        | -              |
| Trade creditors              | 85,625         | -              |
| Taxation and social security | 37,443         | 105,679        |
| Other creditors              | <u>17,945</u>  | <u>61,249</u>  |
|                              | <u>876,467</u> | <u>383,554</u> |

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.