

REGISTERED NUMBER: SC208613 (Scotland)

ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2002

FOR

FIRST AID FOCUS LTD



**MARTIN
AITKEN
—&CO—**
CHARTERED
ACCOUNTANTS
&
BUSINESS
ADVISERS

FIRST AID FOCUS LTD

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FIRST AID FOCUS LTD

COMPANY INFORMATION FOR THE YEAR ENDED 30 JUNE 2002

DIRECTOR: Mrs C A Reid

SECRETARY: D C Reid

REGISTERED OFFICE: 14 Tarbolton Crescent
Dunalistair Rise
Airdrie
ML6 8HN

REGISTERED NUMBER: SC208613 (Scotland)

ACCOUNTANTS: Martin Aitken & Co
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

FIRST AID FOCUS LTD

ABBREVIATED BALANCE SHEET

30 JUNE 2002

		2002		2001	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	2		1,867		2,126
CURRENT ASSETS:					
Stocks		704		534	
Debtors		9,124		5,571	
Cash at bank		-		3,591	
		9,828		9,696	
CREDITORS:					
Amounts falling due within one year		12,132		10,257	
NET CURRENT LIABILITIES:			(2,304)		(561)
TOTAL ASSETS LESS CURRENT LIABILITIES:			£(437)		£1,565
CAPITAL AND RESERVES:					
Called up share capital	3		100		100
Profit and loss account			(537)		1,465
SHAREHOLDERS' FUNDS:			£(437)		£1,565

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2002.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2002 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

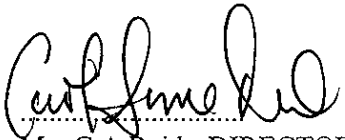
The notes form part of these financial statements

FIRST AID FOCUS LTD

ABBREVIATED BALANCE SHEET
30 JUNE 2002

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

ON BEHALF OF THE BOARD:



Mrs C A Reid - DIRECTOR

Approved by the Board on

22nd November 2002

The notes form part of these financial statements

FIRST AID FOCUS LTD

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2002

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The company meets its day to day working requirements through a loan account with the Director. Improvements in profitability are expected in the subsequent period of operation.

In view of the continued support for the company by the Director, in the Director's opinion the adoption of the going concern basis of preparing the financial statements is appropriate.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Plant and machinery - 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

The replacement cost of stocks would not be materially different.

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the director, there is reasonable probability that the liability will not arise in the foreseeable future.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

FIRST AID FOCUS LTD

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2002

2. TANGIBLE FIXED ASSETS

	Total £
COST:	
At 1 July 2001	2,835
Additions	363
At 30 June 2002	3,198
DEPRECIATION:	
At 1 July 2001	709
Charge for year	622
At 30 June 2002	1,331
NET BOOK VALUE:	
At 30 June 2002	1,867
At 30 June 2001	2,126

3. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal value:	2002 £	2001 £
100	Ordinary	1	100	-
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2002 £	2001 £
100	Ordinary	1	100	100