

REGISTERED NUMBER: SC208613 (Scotland)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2005

FOR

FIRST AID FOCUS LTD



FIRST AID FOCUS LTD

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FIRST AID FOCUS LTD

COMPANY INFORMATION FOR THE YEAR ENDED 30 JUNE 2005

DIRECTOR: Mrs C A Reid

SECRETARY: D C Reid

REGISTERED OFFICE: Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

REGISTERED NUMBER: SC208613 (Scotland)

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

BANKERS: The Royal Bank of Scotland
5 Graham Street
Airdrie
ML6 6AB

FIRST AID FOCUS LTD

ABBREVIATED BALANCE SHEET 30 JUNE 2005

	Notes	2005 £	2004 £
FIXED ASSETS			
Tangible assets	2	1,397	1,861
CURRENT ASSETS			
Stocks		10,303	820
Debtors		4,010	11,968
Cash at bank		641	1,494
		<u>14,954</u>	<u>14,282</u>
CREDITORS			
Amounts falling due within one year		<u>15,326</u>	<u>15,432</u>
NET CURRENT LIABILITIES		<u>(372)</u>	<u>(1,150)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,025</u>	<u>711</u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		925	611
SHAREHOLDERS' FUNDS		<u>1,025</u>	<u>711</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 June 2005.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2005 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges her responsibilities for:

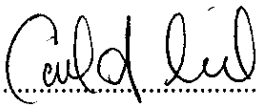
- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year 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.

FIRST AID FOCUS LTD

ABBREVIATED BALANCE SHEET - continued **30 JUNE 2005**

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective June 2002).

ON BEHALF OF THE BOARD:


.....
Mrs C A Reid - Director

Approved by the Board on 12/9/05

FIRST AID FOCUS LTD

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2005

1. ACCOUNTING POLICIES

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

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

The replacement cost of stocks would not be materially different.

Deferred tax

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

Pensions

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

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2004	
and 30 June 2005	4,446
DEPRECIATION	
At 1 July 2004	2,584
Charge for year	465
At 30 June 2005	3,049
NET BOOK VALUE	
At 30 June 2005	1,397
At 30 June 2004	1,862

FIRST AID FOCUS LTD

NOTES TO THE ABBREVIATED ACCOUNTS - continued FOR THE YEAR ENDED 30 JUNE 2005

3. CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid:

Number: Class:

Nominal
value:
£1

2005
£
100

2004
£
100

100 Ordinary