

FIRST AID FOCUS LIMITED

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 30 JUNE 2016

WEDNESDAY



S5ZTYM0

SCT

08/02/2017

#304

COMPANIES HOUSE

**CONTENTS OF THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016**

	Page
Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	3

ABBREVIATED BALANCE SHEET
30 JUNE 2016

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	2	4,289	5,719
CURRENT ASSETS			
Stocks		250	250
Debtors		35,520	25,831
		<u>35,770</u>	<u>26,081</u>
CREDITORS			
Amounts falling due within one year		<u>31,936</u>	<u>20,313</u>
NET CURRENT ASSETS		<u>3,834</u>	<u>5,768</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,123</u>	<u>11,487</u>
CREDITORS			
Amounts falling due after more than one year		(6,594)	(10,061)
PROVISIONS FOR LIABILITIES		<u>(858)</u>	<u>(1,025)</u>
NET ASSETS		<u><u>671</u></u>	<u><u>401</u></u>
CAPITAL AND RESERVES			
Called up share capital	3	100	100
Profit and loss account		<u>571</u>	<u>301</u>
SHAREHOLDERS' FUNDS		<u><u>671</u></u>	<u><u>401</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- 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 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.

ABBREVIATED BALANCE SHEET - continued
30 JUNE 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 6 February 2017 and were signed by:

A handwritten signature in black ink, appearing to read 'C A Reid', written in a cursive style.

Mrs C A Reid - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2016**

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 January 2015).

Turnover

Turnover represents net invoiced sales of services, excluding value added tax. The company's policy is to recognise a sale when substantively all risks and rewards in connection with the services have been passed to the buyer.

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	- 10% on cost
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 tax

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred tax is not recognised on revaluation gains. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in the periods in which the timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 July 2015	
and 30 June 2016	21,195
DEPRECIATION	
At 1 July 2015	15,476
Charge for year	1,430
At 30 June 2016	16,906
NET BOOK VALUE	
At 30 June 2016	4,289
At 30 June 2015	5,719

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	100	100

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 30 JUNE 2016**

4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 30 June 2016 and 30 June 2015:

	2016	2015
	£	£
Mrs C A Reid		
Balance outstanding at start of year	3,972	5,313
Amounts advanced	33,524	34,582
Amounts repaid	(26,551)	(35,923)
Balance outstanding at end of year	<u>10,945</u>	<u>3,972</u>

The director's loan account is non-interest bearing and there are no fixed terms for repayment.