REGISTERED NUMBER: SC208613 (Scotland)

Financial Statements For The Year Ended 30 June 2019

for

First Aid Focus Limited

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For The Year Ended 30 June 2019

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First Aid Focus Limited

Company Information
For The Year Ended 30 June 2019

DIRECTOR:	G Wylie
REGISTERED OFFICE:	c/o Robb Ferguson Regent Court 70 West Regent Street GLASGOW G2 2QZ
REGISTERED NUMBER:	SC208613 (Scotland)
ACCOUNTANTS:	Robb Ferguson Chartered Accountants Regent Court 70 West Regent Street Glasgow G2 2QZ

Statement of Financial Position
30 June 2019

	Notes	2019 £	£	2018 £	£
FIXED ASSETS					
Tangible assets	4		**2,521**		2,413
CURRENT ASSETS					
Stocks		**250**		250	
Debtors	5	**41,112**		21,413	
		41,362		21,663	
CREDITORS					
Amounts falling due within one year	6	**27,989**		23,566	
NET CURRENT ASSETS/(LIABILITIES)			**13,373**		(1,903)
TOTAL ASSETS LESS CURRENT LIABILITIES			**15,894**		510
PROVISIONS FOR LIABILITIES			**479**		458
NET ASSETS			**15,415**		52
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**15,315**		(48)
SHAREHOLDERS' FUNDS			**15,415**		52

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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

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Statement of Financial Position - continued
30 June 2019

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 Statement of Comprehensive Income has not been delivered.

The financial statements were approved by the director on 26 March 2020 and were signed by:

G Wylie - Director

The notes form part of these financial statements

Notes to the Financial Statements
For The Year Ended 30 June 2019

1. STATUTORY INFORMATION

First Aid Focus Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Improvements to property	- 10% on cost
Plant and machinery	- 25% on reducing balance
Computer equipment	- 33% straight line

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

Financial instruments
Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit or loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit or loss.

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2. **ACCOUNTING POLICIES - continued**

Taxation and deferred tax

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 statement of financial position date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2018 - 1) .

4. **TANGIBLE FIXED ASSETS**

	Improvements to property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 July 2018	**6,599**	**14,596**	**-**	**21,195**
Additions	**-**	**-**	**799**	**799**
At 30 June 2019	**6,599**	**14,596**	**799**	**21,994**
DEPRECIATION				
At 1 July 2018	**6,599**	**12,183**	**-**	**18,782**
Charge for year	**-**	**603**	**88**	**691**
At 30 June 2019	**6,599**	**12,786**	**88**	**19,473**
NET BOOK VALUE				
At 30 June 2019	**-**	**1,810**	**711**	**2,521**
At 30 June 2018	-	2,413	-	2,413

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5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Trade debtors	**40,047**	16,573
Directors' current accounts	**-**	1,850
S455 tax recoverable	**-**	2,790
Prepayments and accrued income	**1,065**	200
	41,112	21,413

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Bank loans and overdrafts	**9,665**	6,786
Trade creditors	**2,778**	4,041
Tax	**4,196**	3,287
Social security and other taxes	**546**	-
VAT	**3,646**	7,117
Directors' current accounts	**4,523**	-
Accrued expenses	**2,635**	2,335
	27,989	23,566

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.