Registration number: SC287903

Bathing Mobility Advisory Service Limited

Annual Report and Unaudited Abridged Financial Statements
for the Year Ended 31 July 2017

Beyond The Numbers Limited
Chartered Accountants
42 Charlotte Square
Edinburgh
Edinburgh
EH2 4HQ

Bathing Mobility Advisory Service Limited

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Bathing Mobility Advisory Service Limited

Company Information

Director	Mr. Bobby Clyde
Company secretary	Mrs Valerie Anne Wishart
Registered office	7A Grange Road Edinburgh Midlothian EH9 1UH
Accountants	Beyond The Numbers Limited Chartered Accountants 42 Charlotte Square Edinburgh Edinburgh EH2 4HQ

Bathing Mobility Advisory Service Limited

(Registration number: SC287903)
Abridged Balance Sheet as at 31 July 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	3	43,715	24,195
Current assets			
Stocks	4	8,541	6,061
Debtors		149,333	94,090
Cash at bank and in hand		567,709	524,291
		725,583	624,442
Prepayments and accrued income		24,031	25,358
Creditors: Amounts falling due within one year		(308,004)	(223,513)
Net current assets		441,610	426,287
Total assets less current liabilities		485,325	450,482
Accruals and deferred income		(2,185)	(2,044)
Net assets		483,140	448,438
Capital and reserves			
Called up share capital		4	4
Profit and loss account		483,136	448,434
Total equity		483,140	448,438

For the financial year ending 31 July 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Bathing Mobility Advisory Service Limited

(Registration number: SC287903)
Abridged Balance Sheet as at 31 July 2017

Approved and authorised by the director on 31 August 2017

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Mr. Bobby Clyde

Director

The notes on pages 4 to 8 form an integral part of these abridged financial statements.

Notes to the Abridged Financial Statements for the Year Ended 31 July 2017

1 General information

The company is a private company limited by share capital, incorporated in Scotland.

The address of its registered office is:
7A Grange Road
Edinburgh
Midlothian
EH9 1UH

These financial statements were authorised for issue by the director on 31 August 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of revenue can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Motor vehicles	25% straight line
Furniture and fittings	20% straight line
Office equipment	33% straight line
Leasehold improvements	10% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Tangible assets

	Land and buildings £	Fixtures and fittings £	Plant and machinery £	Office equipment £
Cost or valuation				
At 1 August 2016	15,321	3,668	4,550	7,146
Additions	-	-	-	-
At 31 July 2017	15,321	3,668	4,550	7,146
Depreciation				
At 1 August 2016	11,076	1,540	2,275	5,907
Charge for the year	504	531	910	530
At 31 July 2017	11,580	2,071	3,185	6,437
Carrying amount				
At 31 July 2017	3,741	1,597	1,365	709
At 31 July 2016	4,245	2,128	2,275	1,239

	Motor vehicles £	Total £
Cost or valuation		
At 1 August 2016	29,600	60,285
Additions	32,955	32,955
At 31 July 2017	62,555	93,240
Depreciation		
At 1 August 2016	15,292	36,090
Charge for the year	10,960	13,435
At 31 July 2017	26,252	49,525
Carrying amount		
At 31 July 2017	36,303	43,715
At 31 July 2016	14,308	24,195

Included within the net book value of land and buildings above is £3,741 (2016 - £4,245) in respect of freehold land and buildings.

4 Stocks

	2017	2016
	£	£
Other inventories	8,541	6,061

5 Share capital

Allotted, called up and fully paid shares

	2017		2016	
	No.	£	No.	£
Ordinary of £1 each	4	4	4	4

6 Transition to FRS 102

Balance Sheet at 1 August 2015

	As originally reported	Reclassification	Remeasurement	As restated
	£	£	£	£
Fixed assets				
Tangible assets	34,371	-	-	34,371
Current assets				
Stocks	10,234	-	-	10,234
Debtors	109,977	-	-	109,977
Cash at bank and in hand	439,641	-	-	439,641
	559,852	-	-	559,852
Creditors: Amounts falling due within one year	(209,772)	-	-	(209,772)
Net current assets	350,080	-	-	350,080
Net assets	384,451	-	-	384,451
Capital and reserves				
Called up share capital	(4)	-	-	(4)
Profit and loss account	(384,447)	-	-	(384,447)
Total equity	(384,451)	-	-	(384,451)

Notes to the Abridged Financial Statements for the Year Ended 31 July 2017

Balance Sheet at 31 July 2016

	As originally reported £	Reclassification £	Remeasurement £	As restated £
Fixed assets				
Tangible assets	24,195	-	-	24,195
Current assets				
Stocks	6,061	-	-	6,061
Debtors	119,448	-	-	119,448
Cash at bank and in hand	524,291	-	-	524,291
	649,800	-	-	649,800
Creditors: Amounts falling due within one year	(225,557)	-	-	(225,557)
Net current assets	424,243	-	-	424,243
Net assets	448,438	-	-	448,438
Capital and reserves				
Called up share capital	(4)	-	-	(4)
Profit and loss account	(448,434)	-	-	(448,434)
Total equity	(448,438)	-	-	(448,438)

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.