

**FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021**

FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Accountants' report</u>	<u>4</u>
<u>Statement of financial position</u>	<u>5</u>
<u>Notes to the accounts</u>	<u>6</u>

FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2021

Director	J Mardell
Company Number	07456177 (England and Wales)
Registered Office	203 West Street Fareham Hampshire PO16 0EN
Accountants	TaxSense Accountants Ltd 203 West Street Fareham Hants PO16 0EN

FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD

ACCOUNTANTS' REPORT

Accountants' report to the director of Focus Electrical Services (Southern) Ltd on the preparation of the unaudited statutory accounts for the year ended 30 November 2021

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Focus Electrical Services (Southern) Ltd for the year ended 30 November 2021 as set out on pages 5 - 8 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Focus Electrical Services (Southern) Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Focus Electrical Services (Southern) Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Focus Electrical Services (Southern) Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Focus Electrical Services (Southern) Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Focus Electrical Services (Southern) Ltd. You consider that Focus Electrical Services (Southern) Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Focus Electrical Services (Southern) Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

TaxSense Accountants Ltd

203 West Street
Fareham
Hants
PO16 0EN

27 December 2021

FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	4	-	1,000
Tangible assets	5	608	743
		<u>608</u>	<u>1,743</u>
Current assets			
Debtors	6	432	40
Cash at bank and in hand		35,272	26,829
		<u>35,704</u>	<u>26,869</u>
Creditors: amounts falling due within one year	7	(29,893)	(18,695)
Net current assets		<u>5,811</u>	<u>8,174</u>
Net assets		<u>6,419</u>	<u>9,917</u>
Capital and reserves			
Called up share capital	8	2	2
Profit and loss account		6,417	9,915
Shareholders' funds		<u>6,419</u>	<u>9,917</u>

For the year ending 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 27 November 2021 and were signed on its behalf by

J Mardell
Director

Company Registration No. 07456177

FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

1 Statutory information

Focus Electrical Services (Southern) Ltd is a private company, limited by shares, registered in England and Wales, registration number 07456177. The registered office is 203 West Street, Fareham, Hampshire, PO16 0EN.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets and Amortisation

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation. Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill - 10% straight line

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% on reducing balance method
Computer equipment	25% on reducing balance method

FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 December 2020	10,000
At 30 November 2021	10,000
Amortisation	
At 1 December 2020	9,000
Charge for the year	1,000
At 30 November 2021	10,000
Net book value	
At 30 November 2021	-
At 30 November 2020	1,000

5 Tangible fixed assets

	Plant & machinery	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 December 2020	338	3,240	3,578
At 30 November 2021	338	3,240	3,578
Depreciation			
At 1 December 2020	319	2,516	2,835
Charge for the year	5	130	135
At 30 November 2021	324	2,646	2,970
Net book value			
At 30 November 2021	14	594	608
At 30 November 2020	19	724	743

6 Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade debtors	392	-
Other debtors	40	40
	432	40

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	1,539	124
Taxes and social security	27,966	17,457
Other creditors	-	539
Accruals	388	575
	29,893	18,695

FOCUS ELECTRICAL SERVICES (SOUTHERN) LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

8 Share capital

2021

2020

£

£

Allotted, called up and fully paid:

2 Ordinary shares of £1 each

2

2

9 Loans to directors

**Brought
Forward
£**

**Advance/
credit
£**

**Repaid
£**

**Carried
Forward
£**

J Mardell

-

16,930

16,930

-

-

16,930

16,930

-

10 Average number of employees

During the year the average number of employees was 3 (2020: 3).

