

Registered Number:08788142

England and Wales

Focus LED UK Limited

Unaudited Financial Statements

For the year ended 30 November 2016

Focus LED UK Limited

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For the year ended 30 November 2016

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Statement of Financial Position
As at 30 November 2016

	Notes	2016 £	2015 £
Fixed assets			
Property, plant and equipment	2	2,808	3,303
		2,808	3,303
Current assets			
Inventories		32,551	31,188
Trade and other receivables	3	1,589	2,918
Cash and cash equivalents		3,626	4,225
		37,766	38,331
Trade and other payables: amounts falling due within one year	4	(46,115)	(36,372)
Net current liabilities		(8,349)	1,959
Total assets less current liabilities		(5,541)	5,262
Net assets/liabilities		(5,541)	5,262
Capital and reserves			
Called up share capital		10,000	10,000
Retained earnings		(15,541)	(4,738)
Shareholders' funds		(5,541)	5,262

For the year ended 30 November 2016 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 of its financial statements for the year ended 30 November 2016 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

These financial statements were approved and authorised for issue by the Board on 21 June 2017 and were signed by:

Mr Ka Man Jimmy Fung Director

Focus LED UK Limited

Notes to the Financial Statements For the year ended 30 November 2016

Statutory Information

Focus LED UK Limited is a private limited company, limited by shares, domiciled in England and Wales, registration number 08788142.

Registered address:
103 Bradley House
Radcliffe Moor Road
Bolton
BL2 6RT

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Revenue recognition

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and fittings	15% Reducing balance
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Inventories

Stocks 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 costs and an appropriate proportion of fixed and variable overheads.

Hire purchase and leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Focus LED UK Limited

Notes to the Financial Statements Continued For the year ended 30 November 2016

2. Property, plant and equipment

	Fixtures and fittings £
Cost or valuation	
At 01 December 2015	3,885
At 30 November 2016	3,885
Provision for depreciation and impairment	
At 01 December 2015	582
Charge for year	495
At 30 November 2016	1,077
Net book value	
At 30 November 2016	2,808
At 30 November 2015	3,303

3. Trade and other receivables

	2016 £	2015 £
Trade debtors	1,370	2,699
Other debtors	219	219
	1,589	2,918

4. Trade and other payables: amounts falling due within one year

	2016 £	2015 £
Trade creditors	-	302
Other creditors	46,115	36,070
	46,115	36,372

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.