

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31st March 2016**  
**for**  
**PRIMARY FLOWPOINTS LTD**

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for the year ended 31st March 2016**

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**PRIMARY FLOWPOINTS LTD**

**Company Information**  
**for the year ended 31st March 2016**

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**DIRECTORS:** J D Battersby  
K P Macaulay  
I M Maclaren

**SECRETARY:** I M Maclaren

**REGISTERED OFFICE:** Charles Street  
Walsall  
West Midlands  
WS2 9LZ

**REGISTERED NUMBER:** 02640992

**Abbreviated Balance Sheet**  
**31st March 2016**

	Notes	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Stocks		344,655	281,458
Debtors		317,477	372,431
Cash at bank		238,368	213,350
		<u>900,500</u>	<u>867,239</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>247,396</u>	<u>252,484</u>
<b>NET CURRENT ASSETS</b>		<u>653,104</u>	<u>614,755</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>653,104</u>	<u>614,755</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	2	420	420
Profit and loss account		<u>652,684</u>	<u>614,335</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>653,104</u>	<u>614,755</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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
- (b) 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 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 Board of Directors on 21st December 2016 and were signed on its behalf by:

K P Macaulay - Director

Notes to the Abbreviated Accounts  
for the year ended 31st March 2016

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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 goods, excluding value added tax.

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Research and development**

Expenditure on research and development is written off in the year in which it is incurred.

2. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016	2015
		£1	£	£
420	Ordinary Shares		<u>420</u>	<u>420</u>

3. ULTIMATE PARENT COMPANY

The company is a wholly owned subsidiary undertaking of Apollo Flow Measurement Limited, a company incorporated in England and Wales.

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.