

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2016**  
**FOR**  
**FOCUS ENVIRONMENTAL LIMITED**

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**FOR THE YEAR ENDED 31ST MARCH 2016**

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**FOCUS ENVIRONMENTAL LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

**DIRECTOR:** Mr M Jones

**REGISTERED OFFICE:** Pool Hill  
Wilcott  
Nesscliffe  
Shrewsbury  
Shropshire  
SY4 1BJ

**REGISTERED NUMBER:** 04230800 (England and Wales)

**ACCOUNTANTS:** Stanton Ralph & Co Limited  
Chartered Accountants  
The Old Police Station  
Whitburn Street  
Bridgnorth  
Shropshire  
WV16 4QP

**ABBREVIATED BALANCE SHEET**  
**31ST MARCH 2016**

31.3.15				31.3.16
£	£		Notes	£
		<b>FIXED ASSETS</b>		
	513,178	Tangible assets	2	514,421
		<b>CURRENT ASSETS</b>		
29,000		Stocks		-
310,407		Debtors		354,308
45,694		Cash at bank		<u>160,941</u>
<u>385,101</u>				515,249
		<b>CREDITORS</b>		
427,258		Amounts falling due within one year		<u>501,690</u>
	<u>(42,157)</u>	<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>13,559</u>
		<b>TOTAL ASSETS LESS CURRENT</b>		
	471,021	<b>LIABILITIES</b>		527,980
		<b>CREDITORS</b>		
	(233,367)	Amounts falling due after more than one year		(142,935)
	(91,186)	<b>PROVISIONS FOR LIABILITIES</b>		(84,784)
	<u>(38,500)</u>	<b>ACCRUALS AND DEFERRED INCOME</b>		<u>(30,800)</u>
	<u>107,968</u>	<b>NET ASSETS</b>		<u>269,461</u>
		<b>CAPITAL AND RESERVES</b>		
	100	Called up share capital	3	100
	107,868	Profit and loss account		<u>269,361</u>
	<u>107,968</u>	<b>SHAREHOLDERS' FUNDS</b>		<u>269,461</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 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 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.

**ABBREVIATED BALANCE SHEET - continued**  
**31ST MARCH 2016**

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 director on 16th December 2016 and were signed by:

Mr M Jones - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

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 services, excluding value added tax.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc                      - 25% on reducing balance and 20% on cost

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost includes all direct expenditure and an appropriate proportion of fixed and variable overheads.

**Deferred tax**

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

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

**Capital grants received**

Capital grants received are included as deferred income and amortised to the profit and loss account over the estimated useful life of the related asset.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 31ST MARCH 2016**

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1st April 2015	702,892
Additions	<u>140,060</u>
At 31st March 2016	<u>842,952</u>
<b>DEPRECIATION</b>	
At 1st April 2015	189,714
Charge for year	<u>138,817</u>
At 31st March 2016	<u>328,531</u>
<b>NET BOOK VALUE</b>	
At 31st March 2016	<u>514,421</u>
At 31st March 2015	<u>513,178</u>

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16 £	31.3.15 £
NIL	Ordinary	£1	-	100
(31.3.15 - 100 )				
80	Ordinary A	£1	80	-
20	Ordinary B	£1	<u>20</u>	<u>-</u>
			<u>100</u>	<u>100</u>

**4. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31st March 2016 and 31st March 2015:

	31.3.16 £	31.3.15 £
<b>Mr M Jones</b>		
Balance outstanding at start of year	(73,112)	(73,805)
Amounts advanced	19,624	31,345
Amounts repaid	(30,600)	(30,652)
Balance outstanding at end of year	<u>(84,088)</u>	<u>(73,112)</u>

No interest is charged.

Mr M Jones has given a personal guarantee of £25,000 over the company's bank overdraft facility.

**5. CONTROLLING PARTY**

The company is under the control of Mr M Jones, director.

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.