

Registered number
04805136

Lewis Locum Services Limited
Report and Unaudited Accounts

30 June 2015

Lewis Locum Services Limited**Registered number:****04805136****Directors' Report**

The directors present their report and accounts for the year ended 30 June 2015.

Principal activities

The company's principal activity during the year continued to be a Pharmacist Locum and Business Consultant.

Directors

The following persons served as directors during the year:

Mr D E Lewis

Directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 4 March 2016 and signed on its behalf.

Mr D E Lewis

Director

Lewis Locum Services Limited
Profit and Loss Account
for the year ended 30 June 2015

	Notes	2015 £	2014 £
Turnover		41,595	54,233
Administrative expenses		(23,560)	(24,639)
Operating profit	2	<u>18,035</u>	<u>29,594</u>
Exceptional items:			
loss on the disposal of tangible fixed assets		<u>-</u>	<u>(218)</u>
		18,035	29,376
Interest receivable		16	15
Interest payable	3	(127)	(1,033)
Profit on ordinary activities before taxation		<u>17,924</u>	<u>28,358</u>
Tax on profit on ordinary activities	4	(3,329)	(8,724)
Profit for the financial year		<u>14,595</u>	<u>19,634</u>

Lewis Locum Services Limited
Balance Sheet
as at 30 June 2015

Registered number
04805136

	Notes	2015 £	2014 £
Fixed assets			
Tangible assets	5	7,156	13,034
Current assets			
Debtors	6	12,801	2,504
Cash at bank and in hand		1,218	3,403
		<u>14,019</u>	<u>5,907</u>
Creditors: amounts falling due within one year	7	(19,763)	(16,193)
Net current liabilities		<u>(5,744)</u>	<u>(10,286)</u>
Total assets less current liabilities		<u>1,412</u>	<u>2,748</u>
Provisions for liabilities	8	(1,176)	(2,607)
Net assets		<u>236</u>	<u>141</u>
Capital and reserves			
Called up share capital	9	2	2
Profit and loss account	10	234	139
Shareholders' funds		<u>236</u>	<u>141</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mr D E Lewis

Director

Approved by the board on 4 March 2016

Lewis Locum Services Limited
Notes to the Accounts
for the year ended 30 June 2015

1 Accounting policies

Basis of preparation

The accounts 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 the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

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

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Operating profit	2015	2014
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,197	6,133
	<hr/>	<hr/>
3 Interest payable	2015	2014
	£	£
Interest payable	127	1,033
	<hr/>	<hr/>
4 Taxation	2015	2014
	£	£
UK corporation tax	4,760	6,688
Deferred tax	(1,431)	2,036
	<hr/>	<hr/>
	3,329	8,724
	<hr/>	<hr/>
5 Tangible fixed assets		
	Plant and machinery etc	Motor vehicles
	£	£
		Total
		£
Cost		
At 1 July 2014	5,230	20,348
Additions	319	-
At 30 June 2015	<hr/>	<hr/>
	5,549	20,348
	<hr/>	<hr/>
Depreciation		
At 1 July 2014	2,370	10,174
Charge for the year	1,110	5,087
At 30 June 2015	<hr/>	<hr/>
	3,480	15,261
	<hr/>	<hr/>
Net book value		
At 30 June 2015	2,069	5,087
At 30 June 2014	<hr/>	<hr/>
	2,860	10,174
	<hr/>	<hr/>
6 Debtors	2015	2014
	£	£
Trade debtors	12,801	2,504
	<hr/>	<hr/>

7 Creditors: amounts falling due within one year	2015	2014
	£	£
Corporation tax	4,760	6,688
Other creditors	15,003	9,505
	<u>19,763</u>	<u>16,193</u>

8 Provisions for liabilities

Deferred taxation:	2015	2014
	£	£

Accelerated capital allowances	1,176	2,607
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	2015	2014
	£	£

At 1 July	2,607	571
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Deferred tax charge in profit and loss account	(1,431)	2,036
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At 30 June	<u>1,176</u>	<u>2,607</u>
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9 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

10 Profit and loss account

	2015
	£

At 1 July 2014	139
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Profit for the year	14,595
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Dividends	(14,500)
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At 30 June 2015	<u>234</u>
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11 Dividends	2015	2014
	£	£

Dividends for which the company became liable during the year:

Dividends paid	<u>14,500</u>	<u>20,000</u>
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12 Ultimate controlling party

The ultimate controlling party is Mr D E Lewis, Director, by virtue of his shareholding.

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