

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2016
FOR
TROON HEALTHCARE LTD**

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FOR THE YEAR ENDED 31 JANUARY 2016**

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TROON HEALTHCARE LTD

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2016**

DIRECTOR: S Shafiq

REGISTERED OFFICE: 6th Floor, Gordon Chambers
90 Mitchell Street
Glasgow
G1 3NQ

REGISTERED NUMBER: SC349757 (Scotland)

ACCOUNTANTS: Henderson Loggie
90 Mitchell Street
Glasgow
Lanarkshire
G1 3NQ

ABBREVIATED BALANCE SHEET
31 JANUARY 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		46,883		62,430
Tangible assets	3		<u>136,961</u>		<u>146,520</u>
			183,844		208,950
CURRENT ASSETS					
Stocks		3,737		3,732	
Debtors		63,830		38,159	
Cash at bank		<u>95,764</u>		<u>61,565</u>	
		163,331		103,456	
CREDITORS					
Amounts falling due within one year		<u>110,827</u>		<u>110,422</u>	
NET CURRENT ASSETS/(LIABILITIES)			52,504		(6,966)
TOTAL ASSETS LESS CURRENT LIABILITIES			236,348		201,984
PROVISIONS FOR LIABILITIES			5,918		6,828
NET ASSETS			230,430		195,156
CAPITAL AND RESERVES					
Called up share capital	4		103		103
Profit and loss account			<u>230,327</u>		<u>195,053</u>
SHAREHOLDERS' FUNDS			230,430		195,156

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 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.
- (b)

ABBREVIATED BALANCE SHEET - continued
31 JANUARY 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 11 August 2016 and were signed by:

S Shafiq - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 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 the amounts derived from the provision of services which fall within the company's ordinary activities. Revenue is recognised on despatch of services.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2009, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on a straight line basis
Plant and machinery	- 20% on a reducing balance basis
Fixtures and fittings	- 15% on a reducing balance basis
Computer equipment	- 33% on a straight line basis

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

The tax expense represents the sum of the corporation tax and deferred tax charge for the year.

The tax currently payable is based on taxable profit for the year. The company's liability for current tax is calculated using the tax rates that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is measured on differences between the carrying amounts of assets and liabilities in the accounts and the corresponding tax bases, as used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all temporary timing differences that have originated but not reversed by the balance sheet date and are not recognised as permanent differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available in the future. Deferred tax is calculated at the average tax rates that are expected to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.'

NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 JANUARY 2016

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 February 2015	
and 31 January 2016	<u>155,473</u>
AMORTISATION	
At 1 February 2015	93,043
Amortisation for year	<u>15,547</u>
At 31 January 2016	<u>108,590</u>
NET BOOK VALUE	
At 31 January 2016	<u>46,883</u>
At 31 January 2015	<u>62,430</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 February 2015	275,122
Additions	<u>1,984</u>
At 31 January 2016	<u>277,106</u>
DEPRECIATION	
At 1 February 2015	128,602
Charge for year	<u>11,543</u>
At 31 January 2016	<u>140,145</u>
NET BOOK VALUE	
At 31 January 2016	<u>136,961</u>
At 31 January 2015	<u>146,520</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
100	Ordinary	£1	100	100
3	ordinary	£1	<u>3</u>	<u>3</u>
			<u>103</u>	<u>103</u>

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.