

**ABBREVIATED UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2015
FOR
DAYBREAK MEDICAL LIMITED**

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for the Year Ended 30 September 2015**

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DAYBREAK MEDICAL LIMITED

COMPANY INFORMATION
for the Year Ended 30 September 2015

DIRECTORS:

Mrs D Goodwin
E J Goodwin

REGISTERED OFFICE:

20-22 Torphichen Street
EDINBURGH
EH3 8JB

REGISTERED NUMBER:

SC459517 (Scotland)

ACCOUNTANTS:

Acumen Accountants & Advisors Limited
20/22 Torphichen Street
Edinburgh
EH3 8JB

ABBREVIATED BALANCE SHEET

30 September 2015

	Notes	2015 £	£	2014 £	£
FIXED ASSETS					
Tangible assets	2		676		902
CURRENT ASSETS					
Stocks		63,615		-	
Debtors		34,058		11,283	
Cash at bank		-		1,341	
		<u>97,673</u>		<u>12,624</u>	
CREDITORS					
Amounts falling due within one year		<u>74,964</u>		<u>21,652</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>22,709</u>		<u>(9,028)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>23,385</u>		<u>(8,126)</u>
CAPITAL AND RESERVES					
Called up share capital	3		100		100
Profit and loss account			<u>23,285</u>		<u>(8,226)</u>
SHAREHOLDERS' FUNDS			<u>23,385</u>		<u>(8,126)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2015 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 Sections 394 and 395 and
- (b) 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 16 May 2016 and were signed on its behalf by:

E J Goodwin - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
for the Year Ended 30 September 2015**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The directors confirm that it is appropriate for the financial statements to have been prepared on a going concern basis. The director has given his assurance that he will continue to support the company and that the directors loan balance will not be repaid until such time that there are sufficient reserves to do so.

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 April 2008).

Turnover

Turnover represents net invoiced sales of goods, 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.

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 arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax is not provided on timing differences arising from the revaluation of fixed assets where there is no commitment to sell the asset.

Deferred tax assets and liabilities are not discounted.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 October 2014	
and 30 September 2015	<u>1,127</u>
DEPRECIATION	
At 1 October 2014	225
Charge for year	<u>226</u>
At 30 September 2015	<u>451</u>
NET BOOK VALUE	
At 30 September 2015	<u>676</u>
At 30 September 2014	<u>902</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2015 £	2014 £
100	Ordinary	1	<u>100</u>	<u>100</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.