

Unaudited Financial Statements for the Year Ended 31 December 2022

for

**Work Fit Occupational Physiotherapy &
Ergonomics Services Limited**

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for the Year Ended 31 December 2022**

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Company Information
for the Year Ended 31 December 2022

DIRECTOR: M G Smyth

SECRETARY: M G Smyth

REGISTERED OFFICE: Horley Green House
Horley Green Road
Claremount
Halifax
West Yorkshire
HX3 6AS

REGISTERED NUMBER: 04584134 (England and Wales)

ACCOUNTANTS: Horley Green Chartered Accountants
Horley Green House
Horley Green Road
Claremount
Halifax
West Yorkshire
HX3 6AS

**Balance Sheet
31 December 2022**

	Notes	31.12.22 £	£	31.12.21 £	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		<u>1,600</u>		<u>2,659</u>
			1,600		2,659
CURRENT ASSETS					
Debtors	6	95		7,831	
Cash at bank		<u>25,991</u>		<u>36,431</u>	
		26,086		44,262	
CREDITORS					
Amounts falling due within one year	7	<u>15,193</u>		<u>22,522</u>	
NET CURRENT ASSETS			<u>10,893</u>		<u>21,740</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>12,493</u>		<u>24,399</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>12,492</u>		<u>24,398</u>
SHAREHOLDERS' FUNDS			<u>12,493</u>		<u>24,399</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 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
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 21 February 2023 and were signed by:

M G Smyth - Director

**Notes to the Financial Statements
for the Year Ended 31 December 2022**

1. STATUTORY INFORMATION

Work Fit Occupational Physiotherapy & Ergonomics Services Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents the net amount receivable for goods supplied and services provided, excluding value added tax, except in respect of service contracts where turnover is recognised when the company obtains the right to consideration.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2002, is being amortised evenly over its estimated useful life of twenty years.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets

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

Short Leasehold	- over the life of the lease
Plant and Machinery	- 25% on cost
Fixtures and Fittings	- 25% on cost
Computer Equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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 profit or loss in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2021 - 2) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 January 2022	
and 31 December 2022	<u>23,100</u>
AMORTISATION	
At 1 January 2022	
and 31 December 2022	<u>23,100</u>
NET BOOK VALUE	
At 31 December 2022	<u>-</u>
At 31 December 2021	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Short Leasehold £	Plant and Machinery £	Fixtures and Fittings £
COST			
At 1 January 2022	7,686	1,047	7,419
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>7,686</u>	<u>1,047</u>	<u>7,419</u>
DEPRECIATION			
At 1 January 2022	7,686	1,047	7,419
Charge for year	-	-	-
Eliminated on disposal	-	-	-
At 31 December 2022	<u>7,686</u>	<u>1,047</u>	<u>7,419</u>
NET BOOK VALUE			
At 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2022**

5. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer Equipment £	Totals £
COST			
At 1 January 2022	13,189	6,132	35,473
Additions	-	1,047	1,047
Disposals	(13,189)	-	(13,189)
At 31 December 2022	-	7,179	23,331
DEPRECIATION			
At 1 January 2022	11,428	5,234	32,814
Charge for year	440	345	785
Eliminated on disposal	(11,868)	-	(11,868)
At 31 December 2022	-	5,579	21,731
NET BOOK VALUE			
At 31 December 2022	-	1,600	1,600
At 31 December 2021	1,761	898	2,659

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade Debtors	-	699
Tax	-	5,294
Prepayments and Accrued Income	95	1,838
	95	7,831

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	190	2,752
Tax	414	-
Other creditors	1,910	-
Directors' loan accounts	11,870	18,953
Accruals	809	817
	15,193	22,522

8. RELATED PARTY DISCLOSURES

The company is controlled by the company 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.