

**REGISTERED NUMBER: 06242796 (England and Wales)**

FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2018 TO 31 MARCH 2019

FOR

LISTER MEDICAL ASSOCIATES LIMITED

Ark Aurora Ltd  
Chartered Accountants & Chartered Tax Advisers  
The Maltings  
2 Anderson Rd  
Bearwood  
Birmingham  
West Midlands  
B66 4AR

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FOR THE PERIOD 1 JULY 2018 TO 31 MARCH 2019

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LISTER MEDICAL ASSOCIATES LIMITED

COMPANY INFORMATION

FOR THE PERIOD 1 JULY 2018 TO 31 MARCH 2019

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**DIRECTORS:** Dr Sarbjit Bahia  
Mrs Ranjit Bahia

**SECRETARY:** Mrs Ranjit Bahia

**REGISTERED OFFICE:** 44 George Road  
Edgbaston  
West Midlands  
B15 1PL

**REGISTERED NUMBER:** 06242796 (England and Wales)

**ACCOUNTANTS:** Ark Aurora Ltd  
Chartered Accountants & Chartered Tax Advisers  
The Maltings  
2 Anderson Rd  
Bearwood  
Birmingham  
West Midlands  
B66 4AR

BALANCE SHEET  
31 MARCH 2019

	Notes	31.3.19 £	£	30.6.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	3		21,368		24,075
<b>CURRENT ASSETS</b>					
Debtors	4	149,252		132,492	
Cash at bank		<u>185,118</u>		<u>181,566</u>	
		334,370		314,058	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>29,309</u>		<u>22,695</u>	
<b>NET CURRENT ASSETS</b>			<u>305,061</u>		<u>291,363</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>326,429</u>		<u>315,438</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>326,427</u>		<u>315,436</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>326,429</u>		<u>315,438</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2019 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 which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

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 Board of Directors on 27 December 2019 and were signed on its behalf by:

Mrs Ranjit Bahia - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JULY 2018 TO 31 MARCH 2019

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1. **STATUTORY INFORMATION**

Lister Medical Associates 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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Plant and machinery	- 15% on reducing balance
Computer equipment	- 15% on reducing balance

**Taxation**

Taxation for the period 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 period 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.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JULY 2018 TO 31 MARCH 2019

3. **TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 July 2018 and 31 March 2019	<u>37,456</u>	<u>36,180</u>	<u>12,028</u>	<u>85,664</u>
<b>DEPRECIATION</b>				
At 1 July 2018	27,085	26,308	8,196	61,589
Charge for period	<u>1,166</u>	<u>1,110</u>	<u>431</u>	<u>2,707</u>
At 31 March 2019	<u>28,251</u>	<u>27,418</u>	<u>8,627</u>	<u>64,296</u>
<b>NET BOOK VALUE</b>				
At 31 March 2019	<u>9,205</u>	<u>8,762</u>	<u>3,401</u>	<u>21,368</u>
At 30 June 2018	<u>10,371</u>	<u>9,872</u>	<u>3,832</u>	<u>24,075</u>

4. **DEBTORS**

	<b>31.3.19 £</b>	<b>30.6.18 £</b>
Amounts falling due within one year:		
Other debtors	13,242	13,242
Prepayments	-	240
	<u>13,242</u>	<u>13,482</u>
Amounts falling due after more than one year:		
Intercompany account	<u>136,010</u>	<u>119,010</u>
Aggregate amounts	<u>149,252</u>	<u>132,492</u>

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.19 £</b>	<b>30.6.18 £</b>
Trade creditors	-	1,799
Tax	3,116	4,581
VAT	-	2,376
Directors' current accounts	25,773	12,189
Accrued expenses	<u>420</u>	<u>1,750</u>
	<u>29,309</u>	<u>22,695</u>

6. **ULTIMATE CONTROLLING PARTY**

The controlling party is Dr S Bahia and Mrs R Bahia.

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.