

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013
FOR
FOCAL POINT MANUFACTURING COMPANY
LIMITED

**FOCAL POINT MANUFACTURING COMPANY
LIMITED (REGISTERED NUMBER: SC137700)**

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FOR THE YEAR ENDED 31 DECEMBER 2013**

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**FOCAL POINT MANUFACTURING COMPANY
LIMITED**

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2013**

DIRECTOR:	M J Heaney
REGISTERED OFFICE:	436 Hillington Road Hillington Industrial Estate Glasgow G52 4RH
REGISTERED NUMBER:	SC137700 (Scotland)
ACCOUNTANTS:	Bannerman Johnstone Maclay Chartered Accountants 213 St Vincent Street Glasgow G2 5QY
BANKERS:	Clydesdale Bank Plc 30 St Vincent Place Glasgow G1 2HL
SOLICITORS:	MacRoberts Solicitors 152 Bath Street Glasgow G2 4TB

**FOCAL POINT MANUFACTURING COMPANY
LIMITED (REGISTERED NUMBER: SC137700)**

**ABBREVIATED BALANCE SHEET
31 DECEMBER 2013**

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Tangible assets	2		25,318		17,677
CURRENT ASSETS					
Stocks		90,614		91,559	
Debtors		39,205		35,000	
Cash at bank		84,874		34,164	
		<u>214,693</u>		<u>160,723</u>	
CREDITORS					
Amounts falling due within one year		<u>206,632</u>		<u>160,769</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>8,061</u>		<u>(46)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>33,379</u>		<u>17,631</u>
CREDITORS					
Amounts falling due after more than one year			<u>7,733</u>		<u>3,500</u>
NET ASSETS			<u>25,646</u>		<u>14,131</u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>25,644</u>		<u>14,129</u>
SHAREHOLDERS' FUNDS			<u>25,646</u>		<u>14,131</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2013 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)

The notes form part of these abbreviated accounts

**FOCAL POINT MANUFACTURING COMPANY
LIMITED (REGISTERED NUMBER: SC137700)**

**ABBREVIATED BALANCE SHEET - continued
31 DECEMBER 2013**

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 15 August 2014 and were signed by:

M J Heaney - Director

The notes form part of these abbreviated accounts

**FOCAL POINT MANUFACTURING COMPANY
LIMITED (REGISTERED NUMBER: SC137700)**

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 33% on cost, 25% on cost and 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2013	30,404
Additions	16,025
Disposals	(2,200)
At 31 December 2013	<u>44,229</u>
DEPRECIATION	
At 1 January 2013	12,727
Charge for year	7,788
Eliminated on disposal	(1,604)
At 31 December 2013	<u>18,911</u>
NET BOOK VALUE	
At 31 December 2013	<u>25,318</u>
At 31 December 2012	<u>17,677</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

4. ULTIMATE PARENT COMPANY

Alpha Fireplaces & Design Ltd is regarded by the director as being the company's ultimate parent company.

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.