

**REGISTERED NUMBER: SC489481 (Scotland)**

**Unaudited Financial Statements for the Year Ended 31 March 2017**

**for**

**Healthworx Hygiene Services Ltd**

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**for the Year Ended 31 March 2017**

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**Healthworx Hygiene Services Ltd**

**Company Information**  
**for the Year Ended 31 March 2017**

**DIRECTORS:**

J Alexander  
Mrs I Alexander

**REGISTERED OFFICE:**

29 Portland Road  
Kilmarnock  
Ayrshire  
KA1 2BY

**REGISTERED NUMBER:**

SC489481 (Scotland)

**ACCOUNTANTS:**

Rogerson & Goldie  
Chartered Accountants  
29 Portland Road  
Kilmarnock  
KA1 2BY

**Balance Sheet**  
**31 March 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		<b>17,320</b>		13,805
<b>CURRENT ASSETS</b>					
Stocks		<b>5,000</b>		5,000	
Debtors	5	<b>51,663</b>		26,856	
Cash in hand		<u>72</u>		<u>(273)</u>	
		<b>56,735</b>		<b>31,583</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u><b>59,857</b></u>		<u>44,005</u>	
<b>NET CURRENT LIABILITIES</b>			<b>(3,122)</b>		<b>(12,422)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>14,198</b></u>		<u><b>1,383</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>100</b>		100
Retained earnings	7		<u><b>14,098</b></u>		<u>1,283</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>14,198</b></u>		<u><b>1,383</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 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 of Part 15 of the Companies Act 2006 relating to small companies.

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 5 February 2018 and were signed on its behalf by:

J Alexander - Director

**Notes to the Financial Statements  
for the Year Ended 31 March 2017**

**1. STATUTORY INFORMATION**

Healthworx Hygiene Services Ltd is a private company, limited by shares, registered in Scotland. 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in £ sterling.

The financial statements are prepared on the going concern basis which assumes that the company will continue trading for a period beyond 12 months from the date of this report.

**First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A**

These financial statements for the year ended 31 March 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 December 2015.

**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	- 20% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 15% on reducing balance

**Stocks**

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

**Basic financial instruments**

**Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**Creditors**

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2017**

**2. ACCOUNTING POLICIES - continued**

**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.

**Holiday pay accrual**

The directors consider that no holiday pay accrual is required as it would be immaterial.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 .

**4. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>					
At 1 April 2016	-	1,635	15,169	2,002	18,806
Additions	16,500	563	-	368	17,431
Disposals	-	-	(13,919)	-	(13,919)
At 31 March 2017	<u>16,500</u>	<u>2,198</u>	<u>1,250</u>	<u>2,370</u>	<u>22,318</u>
<b>DEPRECIATION</b>					
At 1 April 2016	-	255	4,454	292	5,001
Charge for year	3,300	292	234	312	4,138
Eliminated on disposal	-	-	(4,141)	-	(4,141)
At 31 March 2017	<u>3,300</u>	<u>547</u>	<u>547</u>	<u>604</u>	<u>4,998</u>
<b>NET BOOK VALUE</b>					
At 31 March 2017	<u>13,200</u>	<u>1,651</u>	<u>703</u>	<u>1,766</u>	<u>17,320</u>
At 31 March 2016	<u>-</u>	<u>1,380</u>	<u>10,715</u>	<u>1,710</u>	<u>13,805</u>

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

	<b>2017 £</b>	<b>2016 £</b>
Trade debtors	38,055	26,856
Other debtors	<u>13,608</u>	<u>-</u>
	<u>51,663</u>	<u>26,856</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2017**

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

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	<b>32,385</b>	16,925
Trade creditors	<b>11,381</b>	11,685
Taxation and social security	<b>15,591</b>	12,564
Other creditors	<b>500</b>	2,831
	<b><u>59,857</u></b>	<b><u>44,005</u></b>

**7. RESERVES**

	<b>Retained earnings</b>
	<b>£</b>
At 1 April 2016	<b>1,283</b>
Profit for the year	<b>18,815</b>
Dividends	<b>(6,000)</b>
At 31 March 2017	<b><u>14,098</u></b>

**8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the year ended 31 March 2017 and the period ended 31 March 2016:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>J Alexander and Mrs I Alexander</b>		
Balance outstanding at start of year	<b>(2,331)</b>	(19,596)
Amounts advanced	<b>124,786</b>	61,933
Amounts repaid	<b>(109,273)</b>	(44,668)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>13,182</u></b>	<b><u>(2,331)</u></b>

The directors' current account was repaid in full after the year end. Interest has been charged at the official rate.

**9. RELATED PARTY DISCLOSURES**

There are no known or undisclosed related party transactions.

**10. ULTIMATE CONTROLLING PARTY**

The company was under the control of the directors during the year. Mr & Mrs Alexander are each beneficially interested in 50% of the company's issued share capital.

**Chartered Accountants' Report to the Board of Directors**  
**on the Unaudited Financial Statements of**  
**Healthworx Hygiene Services Ltd**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Healthworx Hygiene Services Ltd for the year ended 31 March 2017 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of Healthworx Hygiene Services Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Healthworx Hygiene Services Ltd and state those matters that we have agreed to state to the Board of Directors of Healthworx Hygiene Services Ltd, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Healthworx Hygiene Services Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Healthworx Hygiene Services Ltd. You consider that Healthworx Hygiene Services Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Healthworx Hygiene Services Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Rogerson & Goldie  
Chartered Accountants  
29 Portland Road  
Kilmarnock  
KA1 2BY

5 February 2018



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.