

**REGISTERED NUMBER: SC495060 (Scotland)**

**Financial Statements for the Year Ended 31 March 2019**

**for**

**LITTLE LIVES FIRST AID LIMITED**

Account Tax Ltd  
Chartered Certified Accountants  
12 Traill Drive  
Montrose  
Angus  
DD10 8SW



**LITTLE LIVES FIRST AID LIMITED (REGISTERED NUMBER: SC495060)**

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for the Year Ended 31 March 2019**

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**LITTLE LIVES FIRST AID LIMITED**

**Company  
Information  
for the Year Ended 31 March 2019**

**DIRECTOR:** F M Philp

**REGISTERED OFFICE:** The Gables  
Netherley Park  
Netherley  
Stonehaven  
Kincardineshire  
AB39 3QN

**REGISTERED NUMBER:** SC495060 (Scotland)

**ACCOUNTANTS:** Account Tax Ltd  
Chartered Certified Accountants  
12 Traill Drive  
Montrose  
Angus  
DD10 8SW



**LITTLE LIVES FIRST AID LIMITED (REGISTERED NUMBER: SC495060)****Balance  
Sheet  
31 March 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		499		665
<b>CURRENT ASSETS</b>					
Cash at bank		24,858		16,720	
<b>CREDITORS</b>					
Amounts falling due within one year	5	<u>10,292</u>		<u>9,084</u>	
<b>NET CURRENT ASSETS</b>			<u>14,566</u>		<u>7,636</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>15,065</b>		<b>8,301</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u>95</u>		<u>126</u>
<b>NET ASSETS</b>			<u><b>14,970</b></u>		<u><b>8,175</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>14,870</u>		<u>8,075</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>14,970</b></u>		<u><b>8,175</b></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386
- (a) 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
  - (b) 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 Profit & Loss Account has not been delivered.

The financial statements were approved by the director on 24 September 2019 and were signed by:

F M Philp - Director

The notes form part of these financial statements



**LITTLE LIVES FIRST AID LIMITED (REGISTERED NUMBER: SC495060)**

**Notes to the Financial Statements  
for the Year Ended 31 March 2019**

**1. STATUTORY INFORMATION**

Little Lives First Aid Limited 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 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 - 25% on reducing balance

Computer equipment - 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit & Loss

Account, 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 material 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2018 - 1).



**LITTLE LIVES FIRST AID LIMITED (REGISTERED NUMBER: SC495060)****Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019****4. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2018 and 31 March 2019	<u>1,138</u>	<u>355</u>	<u>1,493</u>
<b>DEPRECIATION</b>			
At 1 April 2018	631	197	828
Charge for year	<u>126</u>	<u>40</u>	<u>166</u>
At 31 March 2019	<u>757</u>	<u>237</u>	<u>994</u>
<b>NET BOOK VALUE</b>			
At 31 March 2019	<u>381</u>	<u>118</u>	<u>499</u>
At 31 March 2018	<u>507</u>	<u>158</u>	<u>665</u>

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

	2019 £	2018 £
Taxation and social security	1,625	1,529
Other creditors	<u>8,667</u>	<u>7,555</u>
	<u>10,292</u>	<u>9,084</u>

**6. RELATED PARTY DISCLOSURES**

The company was under the control of F Philp throughout the current and previous year.

During the year the director advanced the company net amounts totalling £1,112. As at 31 March 2019 included within other creditors is a balance outstanding due to the director of £8,367 (2018 - £7,255). No interest has been paid on this loan.



**LITTLE LIVES FIRST AID LIMITED**

**Report of the Accountants to the Director of  
Little Lives First Aid Limited**

**The following reproduces the text of the report prepared for the director 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 Director are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 March 2019 set out on pages nil to nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Account Tax Ltd  
Chartered Certified Accountants  
12 Traill Drive  
Montrose  
Angus  
DD10 8SW

24 September 2019



