

Abbreviated Unaudited Accounts for the Year Ended 31 July 2016

for

Active Leisure Sales Limited

Contents of the Abbreviated Accounts  
for the Year Ended 31 July 2016

	Page
Company Information	1
Chartered Certified Accountants' Report	2
Abbreviated Balance Sheet	3
Notes to the Abbreviated Accounts	5

Active Leisure Sales Limited  
Company Information  
for the Year Ended 31 July 2016

**DIRECTOR:** D Lester

**SECRETARY:** Miss D R Lester

**REGISTERED OFFICE:** Balmoral House  
Warwick Court, Park Road  
Middleton  
Manchester  
M24 1AE

**BUSINESS ADDRESS:** 19 Brook Drive  
Whitefield  
Manchester  
M45 8FR

**REGISTERED NUMBER:** 05186363

**ACCOUNTANTS:** James Scott  
Chartered Certified Accountant  
Balmoral House  
Warwick Court  
Park Road  
Middleton  
Manchester  
M24 1AE

Chartered Certified Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Active Leisure Sales Limited

**The following reproduces the text of the report prepared for the director in respect of the Company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to six) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval these accounts from the company's accounting records and from information and explanations you have given us.

As a member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at:

<http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>

This report is made solely to the Board of Directors, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval these accounts and state those matters that we have agreed to state to them/the Board of Directors, as a body, in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at:

[http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf).

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 the company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit/[loss of the company. You consider that the company is exempt from the statutory audit requirement for the accounting period. We have not been instructed to carry out an audit or a review of the accounts of the company. 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 accounts.

James Scott  
Chartered Certified Accountant  
Balmoral House  
Warwick Court  
Park Road  
Middleton  
Manchester  
M24 1AE

5 December 2016

Abbreviated Balance Sheet  
31 July 2016

	Notes	31.7.16 £	£	31.7.15 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		923		1,208
<b>CURRENT ASSETS</b>					
Stocks		2,324		-	
Debtors		18,806		20,790	
Cash at bank and in hand		<u>34,914</u>		<u>28,844</u>	
		56,044		49,634	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>82,254</u>		<u>77,865</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(26,210)</u>		<u>(28,231)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(25,287)</u>		<u>(27,023)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		1		1
Profit and loss account			<u>(25,288)</u>		<u>(27,024)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(25,287)</u>		<u>(27,023)</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 July 2016 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)

Active Leisure Sales Limited (Registered number: 05186363)

Abbreviated Balance Sheet - continued

31 July 2016

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 5 December 2016 and were signed by:

D Lester - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts  
for the Year Ended 31 July 2016

1. **ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Exemption from preparing a cash flow statement**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**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.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% 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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold;

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable;

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 July 2016

<b>2.</b>	<b>TANGIBLE FIXED ASSETS</b>		<b>Total £</b>
	<b>COST</b>		
	At 1 August 2015 and 31 July 2016		5,481
	<b>DEPRECIATION</b>		
	At 1 August 2015		4,273
	Charge for year		285
	At 31 July 2016		4,558
	<b>NET BOOK VALUE</b>		
	At 31 July 2016		923
	At 31 July 2015		1,208
<b>3.</b>	<b>CALLED UP SHARE CAPITAL</b>		
	Allotted, issued and fully paid:		
	Number:            Class:	Nominal value:	31.7.16 31.7.15
		£	£
	1                    Ordinary	£1	1

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.