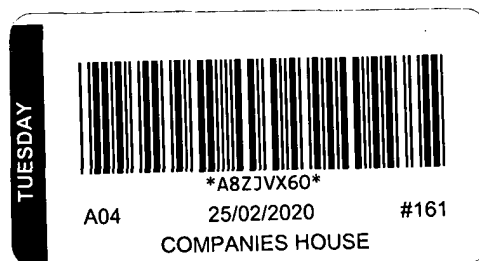


**Total Combustion Services Limited**

**Financial statements**

**For the year ended 31 May 2019**



## Total Combustion Services Limited

Registered number:3036062

### Balance sheet

As at 31 May 2019

	Note	£	2019	£	£	2018	£
<b>Fixed assets</b>							
Tangible assets	4			634			540
<b>Current assets</b>							
Stock	5	1,850			1,850		
Debtors	6	14,368			5,148		
Cash at bank and in hand		55,657			42,611		
				<u>71,875</u>		<u>49,609</u>	
Creditors: amounts falling due within one year	7	(16,294)			(12,875)		
<b>Net current assets</b>				<u>55,581</u>			<u>36,734</u>
<b>Net assets</b>				<u>56,215</u>			<u>37,274</u>
<b>Capital and reserves</b>							
Called up share capital				500			500
Profit and loss account				55,715			36,774
				<u>56,215</u>			<u>37,274</u>

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board; and were signed on its behalf on 14 February 2020.

Director

  
J. Northall

The notes on pages 2 to 5 form part of these financial statements.

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# Total Combustion Services Limited

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## Notes to the financial statements For the year ended 31 May 2019

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### 1. General information

Total Combustion Services Limited is a private company limited by shares and incorporated in England and Wales. Its registered office is Construction House, Runwell Road, Wickford, Essex, SS11 7HQ.

### 2. Accounting policies

#### 2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

#### 2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

#### 2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided at the following rates:

Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Furniture, fittings and equipment	-	25% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

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## Total Combustion Services Limited

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### Notes to the financial statements For the year ended 31 May 2019

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#### 2. Accounting policies (continued)

##### 2.4 Stock

Stock is stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis.

At each balance sheet date, stock is assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

##### 2.5 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.

##### 2.6 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

##### 2.7 Financial instruments

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

##### 2.8 Creditors

Short term 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.

##### 2.9 Taxation

Tax is recognised in the Statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the company operates and generates income.

#### 3. Employees

The average monthly number of employees, including directors, during the year was 3 (2018 - 4).

## Total Combustion Services Limited

Notes to the financial statements  
For the year ended 31 May 2019

### 4. Tangible fixed assets

	Plant and machinery £	Furniture, fittings and equipment £	Total £
<b>Cost</b>			
At 1 June 2018	3,468	429	3,897
Additions	308	-	308
At 31 May 2019	3,776	429	4,205
<b>Depreciation</b>			
At 1 June 2018	2,929	428	3,357
Charge for the year	213	1	214
At 31 May 2019	3,142	429	3,571
<b>Net book value</b>			
At 31 May 2019	634	-	634
At 31 May 2018	539	1	540

### 5. Stock

	2019 £	2018 £
Finished goods	1,850	1,850

### 6. Debtors

	2019 £	2018 £
Trade debtors	14,180	5,044
Prepayments	188	103
	14,368	5,147

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## Total Combustion Services Limited

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Notes to the financial statements  
For the year ended 31 May 2019

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7. Creditors: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	362	1,047
Corporation tax	4,421	1,721
Other taxation and social security	5,894	5,033
Other creditors	2,305	2,074
Accruals and deferred income	3,312	3,000
	<u>16,294</u>	<u>12,875</u>