

M10 FIRE CONSULTANCY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2017
PAGES FOR FILING WITH REGISTRAR

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M10 FIRE CONSULTANCY LIMITED

COMPANY INFORMATION

| | |
|--------------------------|--|
| Director | M Owarish |
| Company number | 05435690 |
| Registered office | The Old Church 48 Verulam Road St Albans Hertfordshire AL3 4DH |
| Accountants | FB Hay Associates Ltd Chartered Accountants The Old Church 48 Verulam Road St Albans Hertfordshire AL3 4DH |
| Business address | Arquen House 4-6 Spicer Street St Albans Herts AL3 4PQ |

M10 FIRE CONSULTANCY LIMITED

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M10 FIRE CONSULTANCY LIMITED

BALANCE SHEET

AS AT 30 APRIL 2017

| | Notes | 2017 £ | £ | 2016 £ | £ |
|---|-------|-----------|---------|-----------|---------|
| Fixed assets | | | | | |
| Tangible assets | 3 | | 6,019 | | 10,241 |
| Current assets | | | | | |
| Debtors | 4 | 99,476 | | 73,701 | |
| Cash at bank and in hand | | 141,335 | | 51,324 | |
| | | 240,811 | | 125,025 | |
| Creditors: amounts falling due within one year | 5 | (188,745) | | (43,740) | |
| Net current assets | | | 52,066 | | 81,285 |
| Total assets less current liabilities | | | 58,085 | | 91,526 |
| Provisions for liabilities | | | (1,204) | | (2,049) |
| Net assets | | | 56,881 | | 89,477 |
| Capital and reserves | | | | | |
| Called up share capital | 6 | | 100 | | 100 |
| Profit and loss reserves | | | 56,781 | | 89,377 |
| Total equity | | | 56,881 | | 89,477 |

The director of the company have elected not to include a copy of the profit and loss account within the financial statements.

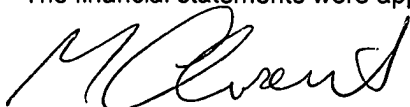
For the financial year ended 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and signed by the director and authorised for issue on 8 January 2018



M Owarish
Director

Company Registration No. 05435690

M10 FIRE CONSULTANCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 APRIL 2017

1 Accounting policies

Company information

M10 Fire Consultancy Limited is a private company limited by shares incorporated in England and Wales. The registered office is The Old Church, 48 Verulam Road, St Albans, Hertfordshire, AL3 4DH.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|--------------------------------|--------------|
| Fixtures, fittings & equipment | over 4 years |
|--------------------------------|--------------|

1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

M10 FIRE CONSULTANCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2017

1 Accounting policies

(Continued)

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 5 (2016 - 5).

M10 FIRE CONSULTANCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2017

3 Tangible fixed assets

Plant and machinery etc £

Cost

| | |
|------------------|--------|
| At 1 May 2016 | 49,097 |
| Additions | 3,518 |
| At 30 April 2017 | 52,615 |

Depreciation and impairment

| | |
|----------------------------------|--------|
| At 1 May 2016 | 38,857 |
| Depreciation charged in the year | 7,739 |
| At 30 April 2017 | 46,596 |

Carrying amount

| | |
|------------------|--------|
| At 30 April 2017 | 6,019 |
| At 30 April 2016 | 10,241 |

4 Debtors

2017 2016

Amounts falling due within one year:

£ £

| | | |
|-----------------------------|--------|--------|
| Trade debtors | 86,546 | 65,324 |
| Corporation tax recoverable | 1,047 | 1,047 |
| Other debtors | 11,883 | 7,330 |
| | 99,476 | 73,701 |

5 Creditors: amounts falling due within one year

2017 2016

£ £

| | | |
|------------------------------------|---------|--------|
| Trade creditors | 4,054 | 5,823 |
| Corporation tax | 21,984 | 3,845 |
| Other taxation and social security | 10,100 | 5,717 |
| Other creditors | 152,607 | 28,355 |
| | 188,745 | 43,740 |

M10 FIRE CONSULTANCY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2017

6 Called up share capital

| | 2017 | 2016 |
|--------------------------------|-------------|-------------|
| | £ | £ |
| Ordinary share capital | | |
| Issued and fully paid | | |
| 100 Ordinary shares of £1 each | 100 | 100 |
| | <u>100</u> | <u>100</u> |
| | <u>100</u> | <u>100</u> |