

COMPANY REGISTRATION NUMBER: 05928764

A & H Safety Consultants Limited
Filleted Unaudited Financial Statements
30 September 2017

A & H Safety Consultants Limited

Financial Statements

Year ended 30 September 2017

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A & H Safety Consultants Limited

Statement of Financial Position

30 September 2017

	Note	2017 £	2016 £
Fixed assets			
Tangible assets	6	11,702	14,323
Current assets			
Debtors	7	25,443	27,915
Cash at bank and in hand		35,951	33,924
		61,394	61,839
Creditors: amounts falling due within one year	8	18,128	19,085
Net current assets		43,266	42,754
Total assets less current liabilities		54,968	57,077
Creditors: amounts falling due after more than one year	9	75	—
Provisions			
Taxation including deferred tax		2,340	2,865
Net assets		52,553	54,212
Capital and reserves			
Called up share capital		100	100
Profit and loss account		52,453	54,112
Members funds		52,553	54,212

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

A & H Safety Consultants Limited

Statement of Financial Position *(continued)*

30 September 2017

These financial statements were approved by the board of directors and authorised for issue on 23 November 2017
, and are signed on behalf of the board by:

Mr A R Williams

Director

Company registration number: 05928764

A & H Safety Consultants Limited

Notes to the Financial Statements

Year ended 30 September 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 14 Parkend Walk, Rhostyllen, Wrexham, LL14 4EX.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102 Section 1A, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 October 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 12.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

- 50% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- 25% reducing balance
- 25% reducing balance

Finance leases and hire purchase contracts

Assets held under finance leases and hire purchase contracts are recognised in the statement of financial position as assets and liabilities at the lower of the fair value of the assets and the present value of the minimum lease payments, which is determined at the inception of the lease term. Any initial direct costs of the lease are added to the amount recognised as an asset. Lease payments are apportioned between the finance charges and reduction of the outstanding lease liability using the effective interest method. Finance charges are allocated to each period so as to produce a constant rate of interest on the remaining balance of the liability.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2016: 3).

5. Intangible assets

	Goodwill
	£
Cost	
At 1 October 2016 and 30 September 2017	5,000

Amortisation	
At 1 October 2016 and 30 September 2017	5,000

Carrying amount	
At 30 September 2017	—

6. Tangible assets

	Plant and machinery	Motor vehicles	Total
	£	£	£
Cost			
At 1 October 2016	8,147	14,193	22,340
Additions	2,156	—	2,156
Disposals	(2,350)	—	(2,350)
	-----	-----	-----
At 30 September 2017	7,953	14,193	22,146
	-----	-----	-----
Depreciation			
At 1 October 2016	4,469	3,548	8,017
Charge for the year	1,240	2,662	3,902
Disposals	(1,475)	—	(1,475)
	-----	-----	-----
At 30 September 2017	4,234	6,210	10,444
	-----	-----	-----
Carrying amount			
At 30 September 2017	3,719	7,983	11,702
	-----	-----	-----
At 30 September 2016	3,678	10,645	14,323
	-----	-----	-----

7. Debtors

	2017	2016
	£	£
Trade debtors	22,201	25,035
Other debtors	3,242	2,880
	-----	-----
	25,443	27,915
	-----	-----

8. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	1,958	1,630
Social security and other taxes	15,022	16,549
Other creditors	1,148	906
	-----	-----
	18,128	19,085
	-----	-----

9. Creditors: amounts falling due after more than one year

	2017	2016
	£	£
Other creditors	75	—
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10. Directors' advances, credits and guarantees

In the year the company paid £42,000 dividends to directors who are also shareholders. The directors operate a current account with the company. As follows:

	2017
	£
Balance B/Fwd	1,422
Movements	65

Balance C/Fwd	1,487

11. Related party transactions

No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 102 section 33.

12. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 October 2015.

No transitional adjustments were required in equity or profit or loss for the year.

A & H Safety Consultants Limited

Management Information

Year ended 30 September 2017

The following pages do not form part of the financial statements.

A & H Safety Consultants Limited

Chartered Accountants and Business Advisers Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of A & H Safety Consultants Limited

Year ended 30 September 2017

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & H Safety Consultants Limited for the year ended 30 September 2017, which comprise the statement of financial position 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 the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/membership/regulations-standards-and-guidance. This report is made solely to the Board of Directors of A & H Safety Consultants Limited, as a body, in accordance with the terms of our engagement letter dated 28 November 2011. Our work has been undertaken solely to prepare for your approval the financial statements of A & H Safety Consultants Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF as detailed at www.icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & H Safety Consultants Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & H Safety Consultants Limited 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 A & H Safety Consultants Limited. You consider that A & H Safety Consultants Limited 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 A & H Safety Consultants Limited. 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.

BRUCE ROBERTS & CO LIMITED Chartered Accountants and Business Advisers

18 Ruabon Road Wrexham LL13 7PB

9 January 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.