

COMPANY REGISTRATION NUMBER: 05928764

**A & H Safety Consultants Limited**  
**Filleted Unaudited Financial Statements**  
**30 September 2021**

# A & H Safety Consultants Limited

## Statement of Financial Position

30 September 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	6	9,846	12,344
<b>Current assets</b>			
Debtors	7	27,314	25,322
Cash at bank and in hand		96,055	81,290
		123,369	106,612
<b>Creditors: amounts falling due within one year</b>	8	26,362	19,953
<b>Net current assets</b>		97,007	86,659
<b>Total assets less current liabilities</b>		106,853	99,003
<b>Provisions</b>			
Taxation including deferred tax		2,462	3,428
<b>Net assets</b>		104,391	95,575
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		104,291	95,475
<b>Shareholders funds</b>		104,391	95,575

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 Section 1A of 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 2021 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 2021**

These financial statements were approved by the board of directors and authorised for issue on 10 February 2022 , 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 2021**

#### **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 Section 1A of FRS 102, '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.

##### **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:

- |                   |   |                      |
|-------------------|---|----------------------|
| Plant & Machinery | - | 25% reducing balance |
| Motor Vehicles    | - | 25% reducing balance |

## Government grants - covid 19

Government grants are recognised using the accrual model. Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

## 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 (2020: 3 ).

## 5. Intangible assets

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 October 2020 and 30 September 2021</b>	<b>5,000</b>
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<b>Amortisation</b>	
<b>At 1 October 2020 and 30 September 2021</b>	<b>5,000</b>
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<b>Carrying amount</b>	
<b>At 30 September 2021</b>	<b>—</b>
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At 30 September 2020	<b>—</b>
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## 6. Tangible assets

	Plant and machinery	Motor vehicles	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 October 2020	7,851	16,687	<b>24,538</b>
Additions	724	—	<b>724</b>
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<b>At 30 September 2021</b>	<b>8,575</b>	<b>16,687</b>	<b>25,262</b>
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<b>Depreciation</b>			
At 1 October 2020	4,893	7,301	<b>12,194</b>
Charge for the year	875	2,347	<b>3,222</b>
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<b>At 30 September 2021</b>	<b>5,768</b>	<b>9,648</b>	<b>15,416</b>
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<b>Carrying amount</b>			
<b>At 30 September 2021</b>	<b>2,807</b>	<b>7,039</b>	<b>9,846</b>
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At 30 September 2020	2,958	9,386	<b>12,344</b>
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## 7. Debtors

	2021	2020
	£	£
Trade debtors	24,949	23,352
Other debtors	2,365	1,970
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	27,314	25,322
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## 8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	7,078	3,163
Social security and other taxes	18,466	15,971
Other creditors	818	819
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	26,362	19,953
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## 9. Related party transactions

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

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.