

REGISTERED NUMBER: 06356818 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 August 2017
for
ABC Health & Safety Consultancy Limited

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for the Year Ended 31 August 2017

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Company Information
for the Year Ended 31 August 2017

DIRECTORS: A B Rustell
B S Rustell

SECRETARY: A B Rustell

REGISTERED OFFICE: 78 Shepherds Lane
Guildford
Surrey
GU2 9SW

REGISTERED NUMBER: 06356818 (England and Wales)

ACCOUNTANTS: Bristow Burrell
4 Riverview
Walnut Tree Close
Guildford
Surrey
GU1 4UX

Balance Sheet
31 August 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	5		179		-
CURRENT ASSETS					
Debtors	6	13,019		7,954	
Cash at bank		<u>7,896</u>		<u>9,645</u>	
		20,915		17,599	
CREDITORS					
Amounts falling due within one year	7	<u>22,707</u>		<u>13,432</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(1,792)</u>		<u>4,167</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(1,613)</u>		<u>4,167</u>
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Retained earnings			<u>(1,713)</u>		<u>4,067</u>
SHAREHOLDERS' FUNDS			<u>(1,613)</u>		<u>4,167</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 4 May 2018 and were signed on its behalf by:

A B Rustell - Director

B S Rustell - Director

**Notes to the Financial Statements
for the Year Ended 31 August 2017**

1. STATUTORY INFORMATION

ABC Health & Safety Consultancy Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company information page.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. Although the current liabilities of the company exceed the current assets by £1,792, current liabilities include £19,920 (2016: £9,534) owed to the directors. The directors have given representations that they will continue to support the company for the foreseeable future.

First year adoption of Financial Reporting Standard 102 (FRS 102) Section 1A

These financial statements for the year ended 31 August 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 September 2015.

Turnover

Turnover represents net invoiced sales of services, 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	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**Notes to the Financial Statements - continued
for the Year Ended 31 August 2017**

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2016 - 2) .

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 September 2016	157	7,906	8,063
Additions	-	258	258
At 31 August 2017	<u>157</u>	<u>8,164</u>	<u>8,321</u>
DEPRECIATION			
At 1 September 2016	157	7,906	8,063
Charge for year	-	79	79
At 31 August 2017	<u>157</u>	<u>7,985</u>	<u>8,142</u>
NET BOOK VALUE			
At 31 August 2017	<u>-</u>	<u>179</u>	<u>179</u>
At 31 August 2016	<u>-</u>	<u>-</u>	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	12,237	7,248
Other debtors	782	706
	<u>13,019</u>	<u>7,954</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	69	114
Taxation and social security	918	1,935
Other creditors	21,720	11,333
	<u>22,707</u>	<u>13,432</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2017	2016
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. RELATED PARTY DISCLOSURES

The company is controlled by the directors A B Rustell and B S Rustell by virtue of their controlling shareholding.

10. FIRST YEAR ADOPTION

No accounting policies have changed as a result of the transition to FRS 102. There has been no change to equity recognised in accordance with the reporting framework at either the date of transition, 01 September 2015, or the most recent financial statement date, 31 August 2016. In addition, the transition to FRS 102 has had no effect on the reported profit of the entity for the year ended 31 August 2016.

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.