

A & K Health & Safety Management Limited

Annual Report and Unaudited Financial Statements
for the Year Ended 31 March 2019

A & K Health & Safety Management Limited

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A & K Health & Safety Management Limited

Company Information

Director Mr Alan Rintoul

Company secretary Mrs Karen Rintoul

Registered office 454 Main Street
Stenhousemuir
Larbert
Stirlingshire
FK5 3JU

Accountants Yates & Co CA
Unit 4B
Gateway Business Park
Beancross Road
Grangemouth
FK3 8WX

A & K Health & Safety Management Limited

(Registration number: SC320249)

Balance Sheet as at 31 March 2019

	Note	2019 £	2018 £
Fixed assets			
Tangible assets	<u>5</u>	1,547	462
Current assets			
Cash at bank and in hand		1,655	7,663
Creditors: Amounts falling due within one year	<u>7</u>	<u>(2,292)</u>	<u>(2,546)</u>
Net current (liabilities)/assets		<u>(637)</u>	<u>5,117</u>
Net assets		<u>910</u>	<u>5,579</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		<u>908</u>	<u>5,577</u>
Total equity		<u>910</u>	<u>5,579</u>

For the financial year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 18 November 2019

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Mr Alan Rintoul
Director

A & K Health & Safety Management Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019

1 General information

The company is a private company limited by share capital, incorporated in Scotland..

2 Accounting policies

Statement of compliance

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

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

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

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class

Computer equipment

Depreciation method and rate

33% Straight Line

A & K Health & Safety Management Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019

Financial instruments

Classification

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.

3 Employees and Directors

The average number of persons employed by the company (including the director) during the year, was 0 (2018 - 2).

Directors' remuneration

The director's remuneration for the year was as follows:

	2019	2018
	£	£
Remuneration	-	958

4 Taxation

The tax charge on the profit for the year was as follows:

	2019	2018
	£	£
UK corporation tax	-	24
Tax on profit	-	24

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Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019

5 Tangible assets

	Office equipment £	Total £
Cost or valuation		
At 1 April 2018	2,410	2,410
Additions	2,039	2,039
	<hr/>	<hr/>
At 31 March 2019	4,449	4,449
	<hr/>	<hr/>
Depreciation		
At 1 April 2018	1,948	1,948
Charge for the year	954	954
	<hr/>	<hr/>
At 31 March 2019	2,902	2,902
	<hr/>	<hr/>
Carrying amount		
At 31 March 2019	1,547	1,547
	<hr/>	<hr/>
At 31 March 2018	462	462
	<hr/>	<hr/>

6 Debtors

2019 £	2018 £
-	-
<hr/>	<hr/>

7 Creditors

Creditors: amounts falling due within one year

	2019 £	2018 £
Due within one year		
Taxation and social security	-	1,525
Other creditors	2,292	1,021
	<hr/>	<hr/>
	2,292	2,546
	<hr/>	<hr/>

8 Related party transactions

Creditors include the following amounts which are owed to individuals who were directors of the company during the year:

A & K Health & Safety Management Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019

	2019
	£
Mr A Rintoul	<u>786</u>
	<u><u>786</u></u>

The maximum balance outstanding during the year amounted to £786.

The directors current accounts are repayable on demand.

Included within other creditors is an amount of £786 which is owed to an individual who was a shareholder of the company during the year. The loan is repayable on demand.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
A & K Health & Safety Management Limited
for the Year Ended 31 March 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A & K Health & Safety Management Limited for the year ended 31 March 2019 as set out on pages 2 to 6 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of ICAS, we are subject to its ethical and other professional requirements which are detailed at <http://www.icas.com/accountspreparationguidance>.

This report is made solely to the Board of Directors of A & K Health & Safety Management Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of A & K Health & Safety Management Limited and state those matters that we have agreed to state to the Board of Directors of A & K Health & Safety Management Limited, as a body, in this report in accordance with the requirements of ICAS as detailed at <http://www.icas.com/accountspreparationguidance>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A & K Health & Safety Management Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A & K Health & Safety Management Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of A & K Health & Safety Management Limited. You consider that A & K Health & Safety Management 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 accounts of A & K Health & Safety Management 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 accounts.

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Gateway Business Park
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18 November 2019

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.