

Cummins Safety Consulting Ltd
Unaudited Filleted Accounts
31 December 2019

Cummins Safety Consulting Ltd**Registered number:**

SC616767

Balance Sheet**as at 31 December 2019**

	Notes	2019
		£
Fixed assets		
Tangible assets	3	1,305
Current assets		
Cash at bank and in hand		50,198
Creditors: amounts falling due within one year	4	(16,821)
Net current assets		<hr/> 33,377
Net assets		<hr/> <hr/> 34,682
Capital and reserves		
Called up share capital		100
Profit and loss account		34,582
Shareholders' funds		<hr/> <hr/> 34,682

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Louise Cummins

Director

Approved by the board on 10 October 2020

Cummins Safety Consulting Ltd

Notes to the Accounts

for the period from 21 December 2018 to 31 December 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover - Services

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Computer equipment	33% Straight line
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

2019
Number

Average number of persons employed by the company
including paid directors and office holders

2

3 Tangible fixed assets

	Equipment £
Cost	
Additions	1,957
At 31 December 2019	<u>1,957</u>
Depreciation	
Charge for the period	652
At 31 December 2019	<u>652</u>
Net book value	
At 31 December 2019	1,305

4 Creditors: amounts falling due within one year

2019

£

Corporation tax	13,689
Other taxes and social security costs	2,846
Director's current account	286
	<u>16,821</u>

5 Controlling party

The company is controlled by Oscar Cummins and Louise Cummins by virtue of their combined shareholdings.

6 Other information

Cummins Safety Consulting Ltd is a private company limited by shares and incorporated in Scotland. Its registered office is:

C/o AccountsNet
Dryburgh House
3 Meikle Road
Livingston
EH54 7DE

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