

Registration number 5244866

Health and Safety Management Consultants Limited

Director's Report and financial statements

for the year ended 31 December 2011

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Health and Safety Management Consultants Limited

Company Information

Director	Mr A W Jackson
Secretary	Mrs M L Waterhouse
Company number	5244866
Registered office and Trading address	Darkes Barn (West) Conderton Tewkesbury Gloucestershire GL20 7PP

Health and Safety Management Consultants Limited

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Health and Safety Management Consultants Limited

Director's report for the year ended 31 December 2011

The director presents his report and the financial statements for the year ended 31 December 2011

Principal activity

The principal activity of the company is health and safety consultancy

Director and his interest

The director who served during the year and his interest in the company are as stated below

	Class of Share	31/12/11	01/01/11
Mr A W Jackson	Ordinary shares	1	1
Mrs M L Waterhouse	Ordinary shares	1	1

This report is prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

This report was approved by the Board on 12 August 2012 and signed on its behalf by



Mr A W Jackson
Director

Health and Safety Management Consultants Limited

Profit and loss account for the year ended 31 December 2011

		Year ended 31/12/2011	Year ended 31/12/2010
	Notes	£	£
Turnover	2	330,180	302,692
Administrative expenses		286,840	240,919
Other operating income			
Operating profit	3	<u>43,340</u>	<u>61,773</u>
Other interest receivable and similar income			
Profit on ordinary activities before taxation		<u>43,340</u>	<u>61,773</u>
Tax on profit on ordinary activities	5	(11,743)	(12,232)
Profit on ordinary activities after taxation		<u>31,597</u>	<u>49,541</u>
Dividends		(39,782)	(30,000)
Retained profit/(Loss) for the year		<u>(8,185)</u>	<u>19,541</u>
Retained profit brought forward		22,236	2,695
Retained profit carried forward		<u><u>14,051</u></u>	<u><u>22,236</u></u>

The notes on pages 5 to 9 form an integral part of these financial statements

Health and Safety Management Consultants Limited

Balance sheet as at 31 December 2011

	Notes	31/12/11 £	31/12/10 £
Fixed Assets			
Tangible assets	6	43,221	27,923
Current assets			
Debtors	7	61,878	50,534
Cash at bank and in hand		(116)	4,748
		61,762	55,282
Creditors: amounts falling due within one year	8	(90,929)	(60,967)
Net current assets		(29,167)	(5,685)
Total assets less current liabilities		14,054	22,238
Provisions for liabilities and charges	9		
Net assets		14,054	22,238
Capital and reserves			
Called up share capital	11	2	2
Profit and loss account		14,052	22,236
Shareholders' funds		14,054	22,238

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The notes on pages 5 to 9 form an integral part of these financial statements

Health and Safety Management Consultants Limited

Balance Sheet (continued)

**Director's statements required by Part 15 of the Companies Act 2006
for the year ended 31 December 2011**

In approving these financial statements as director of the company I hereby confirm

(a) that for the year stated above the company was entitled to the exemption conferred by Sections 475 and 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 December 2010 and

(c) that I acknowledge my responsibilities for

(1) ensuring that the company keeps accounting records which comply with Part 15 and

(2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393(1) and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective April 2008) relating to small companies

The financial statements were approved by the Board on 12 August 2012 and signed on its behalf by



Mr A W Jackson
Director

The notes on pages 5 to 9 form an integral part of these financial statements

Health and Safety Management Consultants Limited

Notes to the financial statements for the year ended 31 December 2011

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with applicable accounting standards, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

1.2 Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year

1.3 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures, fittings
and equipment - 20% straight line

1.4 Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax. Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Turnover

The total turnover of the company for the year has been derived from its principal activity wholly undertaken in the UK

Health and Safety Management Consultants Limited

Notes to the financial statements for the year ended 31 December 2011

continued

	Year ended 31/12/11 £	Year ended 31/12/10 £
3 Operating profit		
Operating profit is stated after charging		
Depreciation and other amounts written off tangible assets	21,369	16,708
Loss on disposal of tangible fixed assets	-	-
	<hr/>	<hr/>
4 Directors emoluments	Year ended 31/12/11 £	Year ended 31/12/10 £
Remuneration and other benefits	5,460	5,460
	<hr/>	<hr/>
5 Tax on profit on ordinary activities	Year ended 31/12/11 £	Year ended 31/12/10 £
Analysis of charge in period		
Current tax		
UK corporation tax	11,743	12,232
Total current tax charge	<hr/> 11,743 <hr/>	<hr/> 12,232 <hr/>
Deferred tax		
Timing differences, origination and reversal		
Total deferred tax	<hr/>	<hr/>
Tax on profit on ordinary activities	<hr/> 11,743 <hr/>	<hr/> 12,232 <hr/>

Health and Safety Management Consultants Limited

Notes to the financial statements
for the year ended 31 December 2011

continued

			Fixtures fittings and equipment £
6	Tangible fixed assets		
	Cost		
	At 1 January 2011		82,824
	Additions		36,667
	Disposals		
	At 31 December 2011		<u>119,491</u>
	Depreciation		
	At 1 January 2011		54,901
	Charge for the year		21,369
	Depreciation on Disposals		
	At 31 December 2011		<u>76,270</u>
	Net book value		
	At 31 December 2011		<u>43,221</u>
	At 31 December 2010		<u>27,923</u>
7	Debtors	31/12/11 £	31/12/10 £
	Trade debtors	54,890	47,677
	Other debtors	6,988	2,857
	Prepayments and accrued income		
		<u>61,878</u>	<u>50,534</u>

Health and Safety Management Consultants Limited

Notes to the financial statements
for the year ended 31 December 2011

	continued		
		31/12/11	31/12/10
8	Creditors: amounts falling due within one year	£	£
	Bank overdraft		
	Corporation tax	11,743	12,232
	Other taxes and social security costs	30,992	24,750
	Director's accounts		
	Other creditors	39,679	19,829
	Accruals and deferred income	8,515	4,156
		<u>90,929</u>	<u>60,967</u>
9	Provisions for liabilities	Deferred taxation (Note 10) £	Deferred taxation (Note 10) £
	At 1 January 2011		
	Movements in the year		
	At 31 December 2011	<u>0</u>	<u>0</u>
10	Provision for deferred taxation	31/12/11 £	31/12/10 £
	Accelerated capital allowances		
	Provision for deferred tax		
	Provision at 1 January 2011		
	Deferred tax charge in profit and loss account		
	Provision at 31 December 2011	<u>0</u>	<u>0</u>

Health and Safety Management Consultants Limited

Notes to the financial statements
for the year ended 31 December 2011

continued

11	Share capital	31/12/11 £	31/12/10 £
	Authorised		
	1,000 Ordinary shares of £1 each	1,000	1,000
		<u><u> </u></u>	<u><u> </u></u>
	Allotted, called up and fully paid		
	2 Ordinary shares of £1 each	2	2
		<u><u> </u></u>	<u><u> </u></u>
	Equity shares		
	2 Ordinary shares of £1 each	2	2
		<u><u> </u></u>	<u><u> </u></u>

Health and Safety Management Consultants Limited

**Detailed Trading Profit & Loss account
and expenses schedule
for the year ended 31 December 2011**

	Year ended 31/12/11	Year ended 31/12/10
Sales	330,180	302,692
Administrative expenses		
Wages & Salaries	124,927	92,341
Directors remuneration	5,460	5,460
Staff training	3,468	530
Office costs	263	1,020
Rent and Rates	9,088	8,869
Insurance	1,263	795
Light and heat	980	1,150
Repairs & computer costs	6,854	6,509
Hire purchase interest	7,554	1,563
Leasing charges	12,763	11,681
Postage, stationery & advertising	8,309	5,918
Telephone	3,616	3,637
Motor expenses	38,322	27,713
Travelling	33,925	33,022
Legal & professional		615
Consultancy fees		706
Accountancy		
Bank charges	583	5,805
Factoring	5,203	11,467
General expenses	2,893	4,880
Subscriptions		530
Depreciation on fixtures and equipment	21,369	16,708
Bad debt written off		
Total operating expenses	<u>286,840</u>	<u>240,919</u>
	<u>43,340</u>	<u>61,773</u>
HMRC online filing incentive		
Net operating profit for the year	43,340	61,773

Health and Safety Management Consultants Limited
Corporation Tax computation
For the year ended 31 December 2011

		Year ended 31/12/11 £	Year ended 31/12/10 £
Sch D (1) Adjusted Profit			
Profit per accounts		43,340	61,773
Add Depreciation		21,369	16,708
Loss on sale - fixed assets			
		<u>64,709</u>	<u>78,481</u>
Less Revenue filing incentive			
Capital allowances (see below)		6,708	20,233
		<u>58,001</u>	<u>58,248</u>
Corporation Tax			
Fin year 09 @ 21%			3016 13
Fin year 10 @ 21% 90 days	14,302	3,003 34	
Less Marginal relief			
			9,215 95
Fin year 11 @ 20% 275 days	43,699	8,739 88	
	<u>58,001</u>	<u>11,743 22</u>	<u>12,232 08</u>
Payable		1st Oct 12	1st Oct 11

Health and Safety Management Consultants Limited
Corporation Tax computation (contd)
For the year ended 31 December 2011

		<u>Pool</u>	<u>Special Pool</u>	<u>Claim</u>
Capital Allowances : Y/e 31 Dec10				
Balance B/fwd		7,723		
Annual allowances (25%)		1,545		1,545
Annual Allowances (10%)			3,500	3,500
Additions - pre 1 April 11	1,490		17,175	
Annual Investment Allowance (100%)	<u>1,490</u>			1,490
		0		
Additions - post 1 April 11	16,812		17,829	
Annual Investment Allowance (100%)	<u>16,812</u>			16,812
		0		
				<u>23,347</u>
Balance c/fwd		<u>6,178</u>	<u>31,504</u>	

Notes:-

1	Equipment additions			
	March Spirometer	<u>1,050</u>	1,050	
	July Paypal Video Ososcope	94		
	August Dell Vostro Laptop	438		
	December Tyre Inflators	<u>81</u>	613	
			<u>1,663</u>	

Special Pool Additions

January	Santa Fe VO10	17,175	
February	Santa Fe VO60 XYV	<u>17,829</u>	35,004

- 2 Dividends were declared at the rate of £1,657 58 per share per month from January 2011
- 3 The above is subject to approval of HM Revenue and Customs

Health and Safety Management Consultants Limited

Director's details For the year ended 31 December 2011

	Year ended 31/12/11	Year ended 31/12/10
Directors Emoluments		
A W Jackson (NY201218A)		
Net Pay	5,456	5,456
Tax	1	1
Employee's National Insurance	3	3
	<u>5,460</u>	<u>5,460</u>
Employer's National Insurance	3	3
	<u>5,463</u>	<u>5,463</u>
 Directors Account		
Balance b/fwd		
Own funds introduced		
Net pay - A W Jackson	5,456	5,456
Mrs M L Waterhouse		
Dividends - A W Jackson	19,891	15,000
Mrs M L Waterhouse	19,891	15,000
	<u>45,238</u>	<u>35,456</u>
Net withdrawals	45,238	35,456
Balance c/fwd	<u>0</u>	<u>0</u>

Note

Mrs M L Waterhouse is Mr Jackson's spouse