

**REGISTERED NUMBER: 10575690 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE PERIOD 20 JANUARY 2017 TO 31 DECEMBER 2017**

**FOR**

**SALUS FIRE LTD**

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**for the Period 20 January 2017 to 31 December 2017**

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**SALUS FIRE LTD**

**COMPANY INFORMATION**

**for the Period 20 January 2017 to 31 December 2017**

**DIRECTORS:**

Mr J G Abella  
Mr J P Davie  
Mr J English

**REGISTERED OFFICE:**

3 The Spinney  
Silsoe  
Bedfordshire  
MK45 4GS

**REGISTERED NUMBER:**

10575690 (England and Wales)

**ACCOUNTANTS:**

Hanburys Limited  
6b Parkway  
Porters Wood  
St Albans  
Hertfordshire  
AL3 6PA

**SALUS FIRE LTD (REGISTERED NUMBER: 10575690)**

**BALANCE SHEET**  
**31 December 2017**

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4		<b>15,492</b>
<b>CURRENT ASSETS</b>			
Debtors	5	<b>31,092</b>	
Cash at bank and in hand		<b>75,559</b>	
		<b>106,651</b>	
<b>CREDITORS</b>			
Amounts falling due within one year	6	<b>46,504</b>	
<b>NET CURRENT ASSETS</b>			<b>60,147</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>75,639</b>
<b>PROVISIONS FOR LIABILITIES</b>	7		<b>2,943</b>
<b>NET ASSETS</b>			<b>72,696</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	8		<b>5,000</b>
Retained earnings	9		<b>67,696</b>
<b>SHAREHOLDERS' FUNDS</b>			<b>72,696</b>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 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 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.
- (b)

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 Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 17 May 2018 and were signed on its behalf by:

Mr J G Abella - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Period 20 January 2017 to 31 December 2017**

**1. STATUTORY INFORMATION**

Salus Fire Ltd 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.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Changes in accounting policies**

The current period's financial statements represents an 11 month period to 31 December 2017.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Motor vehicles - 20% on reducing balance

**Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Classification of financial liabilities**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**Basic financial liabilities**

Basic financial liabilities, including creditors, initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 20 January 2017 to 31 December 2017**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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 period 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2 .

**4. TANGIBLE FIXED ASSETS**

	Motor vehicles £
<b>COST</b>	
Additions	<u>16,550</u>
At 31 December 2017	<u>16,550</u>
<b>DEPRECIATION</b>	
Charge for period	<u>1,058</u>
At 31 December 2017	<u>1,058</u>
<b>NET BOOK VALUE</b>	
At 31 December 2017	<u>15,492</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Trade debtors	<u>31,092</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Taxation	28,214
Value added tax	15,517
Directors' current accounts	1,533
Accruals	<u>1,240</u>
	<u>46,504</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Period 20 January 2017 to 31 December 2017**

**7. PROVISIONS FOR LIABILITIES**

	£
Deferred tax	
Accelerated capital allowances	<u>2,943</u>
	<b>Deferred tax</b>
	£
Provided during period	<u>2,943</u>
Balance at 31 December 2017	<u>2,943</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
5,000	Ordinary	£1	<u>5,000</u>

5,000 Ordinary shares of £1 each were allotted and fully paid for cash at par during the period.

**9. RESERVES**

	<b>Retained earnings</b>
	£
Profit for the period	130,696
Dividends	<u>(63,000)</u>
At 31 December 2017	<u>67,696</u>

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**SALUS FIRE LTD**  
**PREVIOUSLY KNOWN AS J & J INSTALLATION SERVICES LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Salus Fire Ltd for the period ended 31 December 2017 which comprise the Profit and Loss Account, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of Salus Fire Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Salus Fire Ltd and state those matters that we have agreed to state to the Board of Directors of Salus Fire Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Salus Fire Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Salus Fire Ltd. You consider that Salus Fire Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Salus Fire Ltd. 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 financial statements.

Hanburys Limited  
6b Parkway  
Porters Wood  
St Albans  
Hertfordshire  
AL3 6PA

17 May 2018



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.