

Company registration number 06437389 (England and Wales)

B RICHARDS FIRE PROTECTION CONSULTANTS LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022
PAGES FOR FILING WITH REGISTRAR

B RICHARDS FIRE PROTECTION CONSULTANTS LTD

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B RICHARDS FIRE PROTECTION CONSULTANTS LTD

BALANCE SHEET

AS AT 30 NOVEMBER 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	5		3,393		3,393
Current assets					
Stocks		18,661		396	
Debtors	6	116,910		134,444	
Cash at bank and in hand		432,444		428,189	
		<u>568,015</u>		<u>563,029</u>	
Creditors: amounts falling due within one year	7	<u>(176,784)</u>		<u>(93,783)</u>	
Net current assets			391,231		469,246
Total assets less current liabilities			394,624		472,639
Provisions for liabilities			(1,110)		(644)
Net assets			<u>393,514</u>		<u>471,995</u>
Capital and reserves					
Called up share capital			10		10
Profit and loss reserves			393,504		471,985
Total equity			<u>393,514</u>		<u>471,995</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 November 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for:

- 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.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

B RICHARDS FIRE PROTECTION CONSULTANTS LTD

BALANCE SHEET (CONTINUED)

AS AT 30 NOVEMBER 2022

The financial statements were approved by the board of directors and authorised for issue on 21 August 2023 and are signed on its behalf by:

Mr R J Richards
Director

Company Registration No. 06437389

B RICHARDS FIRE PROTECTION CONSULTANTS LTD

BALANCE SHEET (CONTINUED)

AS AT 30 NOVEMBER 2022

1 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Company information

B Richards Fire Protection Consultants Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 2 Hilliards Court, Chester Business Park, Chester, Cheshire, CH4 9PX.

2.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

2.2 Turnover

Turnover represents the value of services provided during the year exclusive of value added tax.

2.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	20% reducing balance
Fixtures and fittings	20% reducing balance
Computers	25% on cost

2.4 Stocks

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

2.5 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

B RICHARDS FIRE PROTECTION CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2022

2 Accounting policies

(Continued)

Current 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.

2.6 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

3 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	4	4

4 Operating profit/(loss)

	2022 £	2021 £
Operating profit/(loss) for the year is stated after charging/(crediting):		
Government grants	-	(6,825)
Depreciation of owned tangible fixed assets	848	893

B RICHARDS FIRE PROTECTION CONSULTANTS LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 NOVEMBER 2022

5 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 December 2021	867	2,629	5,405	8,901
Additions	125	-	723	848
	<u>992</u>	<u>2,629</u>	<u>6,128</u>	<u>9,749</u>
At 30 November 2022	992	2,629	6,128	9,749
Depreciation and impairment				
At 1 December 2021	369	894	4,245	5,508
Depreciation charged in the year	125	347	376	848
	<u>494</u>	<u>1,241</u>	<u>4,621</u>	<u>6,356</u>
At 30 November 2022	494	1,241	4,621	6,356
Carrying amount				
At 30 November 2022	<u>498</u>	<u>1,388</u>	<u>1,507</u>	<u>3,393</u>
At 30 November 2021	<u>498</u>	<u>1,735</u>	<u>1,160</u>	<u>3,393</u>

6 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	113,678	131,202
Corporation tax recoverable	3,126	3,098
Other debtors	106	144
	<u>116,910</u>	<u>134,444</u>

7 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	3,122	-
Corporation tax	1,586	-
Other taxation and social security	30,544	27,700
Other creditors	141,532	66,083
	<u>176,784</u>	<u>93,783</u>

8 Related party transactions

The directors, Mr R J Richards and Mrs J D Richards, control the company by virtue of their beneficial interest in 100% of the issued share capital.

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.