

EMERGENCY RESPONSE TRAINING LIMITED

Company Registration No. 04524265 (England and Wales)

**ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 OCTOBER 2017

PAGES FOR FILING WITH REGISTRAR

EMERGENCY RESPONSE TRAINING LIMITED

COMPANY INFORMATION

Director	Mr M Curtis
Secretary	Mrs D Pearson
Company number	04524265
Registered office	Canberra House 10 First Avenue Robin Hood Airport Finningley Doncaster DN9 3GA
Accountants	DEKM Limited 8 Vernon Street Derby DE1 1FR
Bankers	Bank of Scotland 600 Gorgie Road Edinburgh EH11 3XP

EMERGENCY RESPONSE TRAINING LIMITED

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EMERGENCY RESPONSE TRAINING LIMITED**BALANCE SHEET****AS AT 31 OCTOBER 2017**

	Notes	2017		2016	
		£	£	£	£
Fixed assets					
Tangible assets	3		3,773		5,422
Current assets					
Stocks		1,000		750	
Debtors	4	105,272		83,498	
Cash at bank and in hand		45,477		46,091	
		<u>151,749</u>		<u>130,339</u>	
Creditors: amounts falling due within one year	5	<u>(49,503)</u>		<u>(34,360)</u>	
Net current assets			<u>102,246</u>		<u>95,979</u>
Total assets less current liabilities			<u>106,019</u>		<u>101,401</u>
Provisions for liabilities			<u>(717)</u>		<u>(1,085)</u>
Net assets			<u><u>105,302</u></u>		<u><u>100,316</u></u>
Capital and reserves					
Called up share capital			200		200
Profit and loss reserves			105,102		100,116
Total equity			<u><u>105,302</u></u>		<u><u>100,316</u></u>

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

For the financial year ended 31 October 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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.

EMERGENCY RESPONSE TRAINING LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 OCTOBER 2017

The financial statements were approved and signed by the director and authorised for issue on 10 July 2018

Mr M Curtis
Director

Company Registration No. 04524265

EMERGENCY RESPONSE TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2017

1 Accounting policies

Company information

Emergency Response Training Limited is a private company limited by shares incorporated in England and Wales. The registered office is Canberra House, 10 First Avenue, Robin Hood Airport, Finningley, Doncaster, DN9 3GA.

1.1 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 have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

These financial statements for the year ended 31 October 2017 are the first financial statements of Emergency Response Training Limited prepared in accordance with FRS 102 Section 1A small entities, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 Section 1A small entities was 1 November 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT.

1.3 Tangible fixed assets

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

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

Plant and machinery	15% straight line
Fixtures, fittings & equipment	20% straight line
Computer equipment	33% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost, adjusted where applicable for any loss of service potential.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

EMERGENCY RESPONSE TRAINING LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2017

1 Accounting policies **(Continued)**

1.5 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1.6 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.

1.7 Taxation

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

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 17 (2016 - 16).

EMERGENCY RESPONSE TRAINING LIMITED**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 OCTOBER 2017**

3 Tangible fixed assets	Plant and machinery etc	
	£	
Cost		
At 1 November 2016		29,121
Additions		384
At 31 October 2017		<u>29,505</u>
Depreciation and impairment		
At 1 November 2016		23,699
Depreciation charged in the year		2,033
At 31 October 2017		<u>25,732</u>
Carrying amount		
At 31 October 2017		<u>3,773</u>
At 31 October 2016		<u><u>5,422</u></u>
 4 Debtors		
	2017	2016
Amounts falling due within one year:	£	£
Trade debtors	48,856	24,063
Corporation tax recoverable	-	2,300
Other debtors	56,416	57,135
	<u>105,272</u>	<u>83,498</u>
	<u><u>105,272</u></u>	<u><u>83,498</u></u>
 5 Creditors: amounts falling due within one year		
	2017	2016
	£	£
Trade creditors	7,883	8,359
Corporation tax	1,652	-
Other taxation and social security	20,983	9,718
Other creditors	18,985	16,283
	<u>49,503</u>	<u>34,360</u>
	<u><u>49,503</u></u>	<u><u>34,360</u></u>

