

HEIGHT FOR HIRE (SAFETY TRAINING) LIMITED

**Company Registration Number:
NI036407 (Northern Ireland)**

Unaudited abridged accounts for the year ended 30 June 2018

Period of accounts

Start date: 01 July 2017

End date: 30 June 2018

HEIGHT FOR HIRE (SAFETY TRAINING) LIMITED

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HEIGHT FOR HIRE (SAFETY TRAINING) LIMITED**Balance sheet**

As at 30 June 2018

	<i>Notes</i>	<i>2018</i>	<i>2017</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Tangible assets:	2	6,786	8,376
Total fixed assets:		<u>6,786</u>	<u>8,376</u>
Current assets			
Stocks:		3,324	3,324
Debtors:		5,554	7,997
Cash at bank and in hand:		227,306	207,034
Total current assets:		<u>236,184</u>	<u>218,355</u>
Creditors: amounts falling due within one year:		(174,669)	(163,103)
Net current assets (liabilities):		<u>61,515</u>	<u>55,252</u>
Total assets less current liabilities:		68,301	63,628
Total net assets (liabilities):		<u>68,301</u>	<u>63,628</u>
Capital and reserves			
Called up share capital:		100	100
Profit and loss account:		68,201	63,528
Shareholders funds:		<u>68,301</u>	<u>63,628</u>

The notes form part of these financial statements

HEIGHT FOR HIRE (SAFETY TRAINING) LIMITED

Balance sheet statements

For the year ending 30 June 2018 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 19 March 2019
and signed on behalf of the board by:**

Name: Peter McNulty

Status: Director

The notes form part of these financial statements

HEIGHT FOR HIRE (SAFETY TRAINING) LIMITED

Notes to the Financial Statements

for the Period Ended 30 June 2018

1. Accounting policies

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

Turnover policy

Revenue Turnover represents amounts receivable for goods and services provided within the United Kingdom net of Vat.

Tangible fixed assets and depreciation policy

Property, plant and equipment and depreciation Property, plant and equipment are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of property, plant and equipment, less their estimated residual value, over their expected useful lives as follows: Fixtures, fittings and equipment - 15%-33% Straight line The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Other accounting policies

Inventories Inventories are valued at the lower of cost and net realisable value. Inventories are determined on a first-in first-out basis. Cost comprises expenditure incurred in the normal course of business in bringing inventories to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling. Trade and other receivables Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts. Borrowing costs Borrowing costs relating to the acquisition of assets are capitalised at the appropriate rate by adding them to the cost of assets being acquired. Investment income earned on the temporary investment of specific borrowings pending their expenditure on the assets is deducted from the borrowing costs eligible for capitalisation. All other borrowing costs are recognised in profit or loss in the period in which they are incurred. Trade and other payables Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost. Taxation and deferred taxation Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date. 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 tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements. Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Foreign currencies Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the Statement of Financial Position date. Non-monetary items that are measured in terms of historical cost in a foreign currency are translated at the rates of exchange ruling at the date of the transaction. Non-monetary items that are measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value was determined. The resulting exchange differences are dealt with in the Income Statement.

HEIGHT FOR HIRE (SAFETY TRAINING) LIMITED**Notes to the Financial Statements**

for the Period Ended 30 June 2018

2. Tangible Assets

	Total
Cost	£
At 01 July 2017	24,130
At 30 June 2018	<u>24,130</u>
Depreciation	
At 01 July 2017	15,754
Charge for year	1,590
At 30 June 2018	<u>17,344</u>
Net book value	
At 30 June 2018	<u>6,786</u>
At 30 June 2017	<u>8,376</u>