

REGISTERED NUMBER: 06885800 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2021

for

ER Certification Ltd

ER Certification Ltd (Registered number: 06885800)

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for the Year Ended 30 April 2021

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ER Certification Ltd

Company Information
for the Year Ended 30 April 2021

DIRECTOR: W Keating

SECRETARY:

REGISTERED OFFICE: 78 Borough Road
Altrincham
Cheshire
WA15 9EJ

REGISTERED NUMBER: 06885800 (England and Wales)

ACCOUNTANTS: BrierleyHolt (Accountants) Limited
78 Borough Road
Altrincham
Cheshire
WA15 9EJ

ER Certification Ltd (Registered number: 06885800)Balance Sheet
30 April 2021

	Notes	30.4.21 £	£	30.4.20 £	£
FIXED ASSETS					
Tangible assets	4		78		-
CURRENT ASSETS					
Debtors	5	36,634		57,312	
Cash at bank and in hand		<u>75,293</u>		<u>43,083</u>	
		111,927		100,395	
CREDITORS					
Amounts falling due within one year	6	<u>26,657</u>		<u>21,812</u>	
NET CURRENT ASSETS			<u>85,270</u>		<u>78,583</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			85,348		78,583
CREDITORS					
Amounts falling due after more than one year	7		1,585		1,585
NET ASSETS			<u>83,763</u>		<u>76,998</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>83,663</u>		<u>76,898</u>
SHAREHOLDERS' FUNDS			<u>83,763</u>		<u>76,998</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 notes form part of these financial statements

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ER Certification Ltd (Registered number: 06885800)

Balance Sheet - continued

30 April 2021

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 14 June 2021 and were signed by:

W Keating - Director

ER Certification Ltd (Registered number: 06885800)

Notes to the Financial Statements
for the Year Ended 30 April 2021

1. **STATUTORY INFORMATION**

ER Certification 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Plant and machinery- 25% on reducing balance
Computer - 33% on reducing balance
equipment

Taxation

Taxation for the year comprises current and deferred 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

ER Certification Ltd (Registered number: 06885800)

Notes to the Financial Statements - continued
for the Year Ended 30 April 2021**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2020 - 2) .

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 May 2020	1,492	1,443	2,935
Additions	<u>-</u>	<u>87</u>	<u>87</u>
At 30 April 2021	<u>1,492</u>	<u>1,530</u>	<u>3,022</u>
DEPRECIATION			
At 1 May 2020	1,492	1,443	2,935
Charge for year	<u>-</u>	<u>9</u>	<u>9</u>
At 30 April 2021	<u>1,492</u>	<u>1,452</u>	<u>2,944</u>
NET BOOK VALUE			
At 30 April 2021	<u>-</u>	<u>78</u>	<u>78</u>
At 30 April 2020	<u>-</u>	<u>-</u>	<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade debtors	<u>36,634</u>	<u>57,312</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.21	30.4.20
	£	£
Trade creditors	4,267	433
Tax	2,742	4,335
Social security and other taxes	3,730	2,456
VAT	10,974	10,290
Other creditors	4,657	4,011
Accrued expenses	<u>287</u>	<u>287</u>
	<u>26,657</u>	<u>21,812</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.4.21	30.4.20
	£	£
Directors' loan accounts	<u>1,585</u>	<u>1,585</u>

