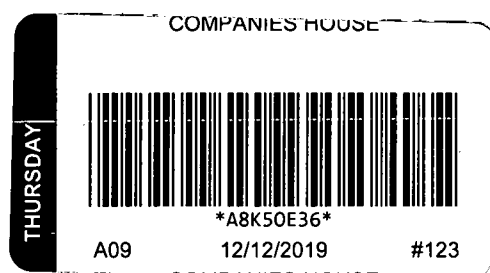


Registration number: 06764294

First On Scene Training Limited

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2019



First On Scene Training Limited

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First On Scene Training Limited

(Registration number: 06764294)
Balance Sheet as at 31 March 2019

	Note	2019	2018
		£	£
Fixed assets			
Tangible assets	4	16,395	22,714
Current assets			
Debtors	5	119,393	148,809
Cash at bank and in hand		<u>625,938</u>	<u>636,175</u>
		745,331	784,984
Creditors: Amounts falling due within one year	6	<u>(456,371)</u>	<u>(499,236)</u>
Net current assets		<u>288,960</u>	<u>285,748</u>
Total assets less current liabilities		305,355	308,462
Provisions for liabilities		<u>(3,000)</u>	<u>(4,000)</u>
Net assets		<u>302,355</u>	<u>304,462</u>
Capital and reserves			
Called up share capital	8	1	1
Profit and loss account		<u>302,354</u>	<u>304,461</u>
Total equity		<u>302,355</u>	<u>304,462</u>

For the financial year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

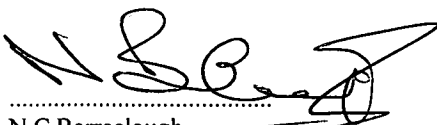
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 20 November 2019 and signed on its behalf by:


N C Barraclough
Director

First On Scene Training Limited

Notes to the Financial Statements for the Year Ended 31 March 2019

1 General information

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Willow House
4 Willow Avenue
Bradford
West Yorkshire
BD2 1LS

The principal place of business is:

City View
Wapping Road
Bradford
BD3 0ED

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 disclosure and presentation requirements of Section 1A and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The company's functional and presentation currency is pound sterling.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of value added tax.

The company recognises revenue when the significant risks and rewards of ownership have been transferred to the buyer; the company retains no continuing involvement or control over the goods; the amount of revenue can be measured reliably and it is probable that future economic benefits will flow to the entity.

Tax

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current corporation tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

First On Scene Training Limited

Notes to the Financial Statements for the Year Ended 31 March 2019

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Equipment	25% straight line basis
Motor vehicles	25% straight line basis

Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

First On Scene Training Limited

Notes to the Financial Statements for the Year Ended 31 March 2019

Financial instruments

Financial assets

Basic financial assets, including trade and other receivables, are initially recognised at transaction price, 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 for a similar asset. Such assets are subsequently carried at amortised cost using the effective interest method.

At the end of each reporting period financial assets measured at amortised cost are assessed for objective evidence of impairment. If an asset is impaired the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss and any subsequent reversal is recognised in profit or loss.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are 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 receipts discounted at a market rate of interest for a similar debt instrument.

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

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year was 24 (2018 - 23).

First On Scene Training Limited

Notes to the Financial Statements for the Year Ended 31 March 2019

4 Tangible assets

	Equipment £	Motor vehicles £	Total £
Cost or valuation			
At 1 April 2018	4,978	25,275	30,253
At 31 March 2019	4,978	25,275	30,253
Depreciation			
At 1 April 2018	4,336	3,203	7,539
Charge for the year	-	6,319	6,319
At 31 March 2019	4,336	9,522	13,858
Carrying amount			
At 31 March 2019	642	15,753	16,395
At 31 March 2018	642	22,072	22,714

5 Debtors

	2019 £	2018 £
Trade debtors	116,852	147,762
Other debtors	781	-
Prepayments	1,760	1,047
	<u>119,393</u>	<u>148,809</u>

6 Creditors

	Note	2019 £	2018 £
Due within one year			
Loans and borrowings	7	471	471
Trade creditors		10,363	6,999
Amounts owed to group undertakings		199,520	286,427
Taxation and social security		57,473	51,688
Accruals and deferred income		188,331	153,044
Other creditors		213	607
		<u>456,371</u>	<u>499,236</u>

First On Scene Training Limited

Notes to the Financial Statements for the Year Ended 31 March 2019

7 Loans and borrowings

	2019 £	2018 £
Current loans and borrowings		
Other borrowings	<u>471</u>	<u>471</u>

8 Share capital

Allotted, called up and fully paid shares

	No.	2019 £	No.	2018 £
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

9 Financial commitments, guarantees and contingencies

Amounts not provided for in the balance sheet

The total amount of financial commitments not included in the balance sheet is £18,986 (2018 - £31,295). The financial commitment relates to an operating lease.

10 Parent and ultimate parent undertaking

The company's immediate parent is Qualsafe Limited, incorporated in England and Wales.

These financial statements are available upon request from Companies House, Crown Way, Cardiff, CF14 3UZ