

Registered number

NI643510

Lighton Testing Ltd

Unaudited Filleted Accounts

30 September 2020

**Lighton Testing Ltd****Registered number:** NI643510**Balance Sheet****as at 30 September 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	3	12,695	22,217
Tangible assets	4	18,384	5,167
		<u>31,079</u>	<u>27,384</u>
<b>Current assets</b>			
Stocks		400	475
Debtors	5	28,286	-
Cash at bank and in hand		49,485	10,211
		<u>78,171</u>	<u>10,686</u>
<b>Creditors: amounts falling due within one year</b>	6	(86,451)	(22,932)
<b>Net current liabilities</b>		<u>(8,280)</u>	<u>(12,246)</u>
<b>Net assets</b>		<u>22,799</u>	<u>15,138</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		22,699	15,038
<b>Shareholders' funds</b>		<u>22,799</u>	<u>15,138</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Simon Gribben

Director

Approved by the board on 30 September 2021

**Lighton Testing Ltd**  
**Notes to the Accounts**  
**for the year ended 30 September 2020**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Stocks***

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**2 Employees**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>5</u>	<u>3</u>

### 3 Intangible fixed assets £

Goodwill:

#### Cost

At 1 October 2019	47,608
At 30 September 2020	<u>47,608</u>

#### Amortisation

At 1 October 2019	25,391
Provided during the year	<u>9,522</u>
At 30 September 2020	<u>34,913</u>

#### Net book value

At 30 September 2020	<u>12,695</u>
At 30 September 2019	<u>22,217</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

### 4 Tangible fixed assets

#### Plant and machinery etc £

#### Cost

At 1 October 2019	9,034
Additions	<u>15,635</u>
At 30 September 2020	<u>24,669</u>

#### Depreciation

At 1 October 2019	3,867
Charge for the year	<u>2,418</u>
At 30 September 2020	<u>6,285</u>

#### Net book value

At 30 September 2020	<u>18,384</u>
At 30 September 2019	5,167

### 5 Debtors

2020

2019

£

£

Trade debtors

28,286

-

### 6 Creditors: amounts falling due within one year

2020

2019

£

£

Trade creditors

-

3,096

Taxation and social security costs	24,586	11,425
Other creditors	61,865	8,411
	<u>86,451</u>	<u>22,932</u>

## 7 Other information

Lighton Testing Ltd is a private company limited by shares and incorporated in Northern Ireland. Its registered office is:

6 Meadowvale

Newcastle

Down

BT33 0UF

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.