

COMPANY REGISTRATION NUMBER: 05189142

**TPT Fire Systems Group Ltd**

**Filleted Unaudited Financial Statements**

**31 August 2019**

# TPT Fire Systems Group Ltd

## Statement of Financial Position

31 August 2019

		2019	2018
	Note	£	£
<b>Fixed assets</b>			
Investments	4	300	300
<b>Current assets</b>			
Cash at bank and in hand		758	842
<b>Creditors: amounts falling due within one year</b>	5	( 46,723)	( 46,639)
<b>Net current assets</b>		47,481	47,481
<b>Total assets less current liabilities</b>		47,781	47,781
<b>Capital and reserves</b>			
Called up share capital	7	100	100
Other reserves		100	100
Profit and loss account		47,581	47,581
<b>Shareholders funds</b>		47,781	47,781

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 August 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 financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 28 February 2020 , and are signed on behalf of the board by:

Mr SJ Thompson

Director

Company registration number: 05189142

# **TPT Fire Systems Group Ltd**

## **Notes to the Financial Statements**

**Year ended 31 August 2019**

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### **1. Company information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Avocet House, Aviary Court, Wade Road, Basingstoke, Hants, RG24 8RE, UK.

### **2. 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 ("FRS102") 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.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £. The financial statements have been prepared under the historic cost convention. The principal accounting policies adopted are set out below. The company has taken advantage of the exemption under section 399 of the Companies Act 2006 not to prepare consolidated accounts, on the basis that the group of which this is the parent qualifies as a small group. The financial statements present information about the company as an individual entity and not about its group.

#### **Taxation**

The taxation expense represents the sum of the current tax expense and deferred tax expense. Current tax assets are recognised when tax paid exceeds the tax payable. Current and deferred tax is charged or credited to profit or loss, except when it relates to items charged or credited to other comprehensive income or equity, when tax follows the transaction or event it relates to and is also charged or credited to other comprehensive income, or equity. Current assets and current liabilities and deferred tax assets and deferred tax liabilities are offset, if and only if, there is legally enforceable right to set off the amounts and the entity intends either to settle on the net basis or to realise the asset and settle the liability simultaneously. Current tax is based on taxable profit for the year. Current tax assets and liabilities are measured using tax rates that have been enacted or substantively enacted by the reporting date.

#### **Fixed asset investments**

Interest in subsidiaries are initially measured at cost and subsequently measured at cost less any accumulates impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

Any subsidiary is an entity controlled by the company. Control is the power of govern the financial and operating policies of the entity so as to obtain benefits from its activities.

## 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. Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously. Basic financial assets, which include trade and other debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Basic financial liabilities, including trade and other creditors and amounts owed to group undertakings 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 payments discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Equity instruments issued by the company are recorded at the fair value of proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 4. Investments

	Other investments other than loans	£
<b>Cost</b>		
<b>At 1 September 2018 and 31 August 2019</b>		300
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<b>Impairment</b>		
<b>At 1 September 2018 and 31 August 2019</b>		—
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<b>Carrying amount</b>		
<b>At 31 August 2019</b>	300	---
At 31 August 2018	300	---

### 5. Creditors: amounts falling due within one year

	2019	2018
	£	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	( 66,690)	( 66,606)
Other creditors	19,967	19,967
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	( 46,723)	( 46,639)
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**6. Financial instruments at fair value**

	2019	2018
	£	£
<b>Financial liabilities measured at fair value through profit or loss</b>		
Financial liabilities measured at fair value through profit or loss	19,967	19,967
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**7. Called up share capital****Issued, called up and fully paid**

	2019		2018	
	No.	£	No.	£
Ordinary shares of £ 0.01 each	10,000	100	10,000	100
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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.