

Crime Guard International Limited
FILLETED ACCOUNTS COVER

Crime Guard International Limited

Company No. 05697676

Information for Filing with The Registrar

30 November 2018

Crime Guard International Limited

DIRECTORS REPORT REGISTRAR

The Director presents his report and the accounts for the year ended 30 November 2018.

Principal activities

The principal activity of the company during the year under review was Security.

Director

The Director who served at any time during the year was as follows:

D.S.G. Bailey

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

D.S.G. Bailey

Director

18 March 2019

Crime Guard International Limited
BALANCE SHEET REGISTRAR
at 30 November 2018
Company No. 05697676

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	2	16,455	3,853
		<u>16,455</u>	<u>3,853</u>
Current assets			
Debtors	3	9,808	4,082
Cash at bank and in hand		283	2,221
		<u>10,091</u>	<u>6,303</u>
Creditors: Amount falling due within one year	4	(7,931)	(4,658)
Net current assets		<u>2,160</u>	<u>1,645</u>
Total assets less current liabilities		<u>18,615</u>	<u>5,498</u>
Creditors: Amounts falling due after more than one year	5	(11,672)	-
Net assets		<u>6,943</u>	<u>5,498</u>
Capital and reserves			
Called up share capital		101	2
Profit and loss account	6	6,842	5,496
Total equity		<u>6,943</u>	<u>5,498</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 November 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 18 March 2019

And signed on its behalf by:

D.S.G. Bailey
Director

Crime Guard International Limited
NOTES TO THE ACCOUNTS
REGISTRAR
for the year ended 30 November 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared 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) and the Companies Act 2006 . There were no material departures from that standard.

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Trade and other debtors
Trade and other debtors are initially recognised at fair value less expected credit losses and are subsequently measured at amortised cost using the effective interest method. The loss allowance for trade and doubtful debts.

Trade and other creditors
Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

2 Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost or revaluation				
At 1 December 2017	1,424	4,000	1,136	6,560
Additions	-	17,323	333	17,656
Disposals	-	(4,000)	-	(4,000)
At 30 November 2018	<u>1,424</u>	<u>17,323</u>	<u>1,469</u>	<u>20,216</u>
Depreciation				
At 1 December 2017	805	1,000	902	2,707
Charge for the year	124	2,242	126	2,492
Disposals	-	(1,438)	-	(1,438)
At 30 November 2018	<u>929</u>	<u>1,804</u>	<u>1,028</u>	<u>3,761</u>
Net book values				
At 30 November 2018	<u>495</u>	<u>15,519</u>	<u>441</u>	<u>16,455</u>
At 30 November 2017	<u>619</u>	<u>3,000</u>	<u>234</u>	<u>3,853</u>

3 Debtors

	2018 £	2017 £
Trade debtors	517	1,160
Loans to directors	9,248	2,922
Other debtors	43	-
	<u>9,808</u>	<u>4,082</u>

4 **Creditors:**

amounts falling due within one year

	2018	2017
	£	£
Obligations under finance lease and hire purchase contracts	3,257	-
Corporation tax	1,583	1,898
Other taxes and social security	1,806	1,477
Accruals and deferred income	1,285	1,283
	<u>7,931</u>	<u>4,658</u>

5 **Creditors:**

amounts falling due after more than one year

	2018	2017
	£	£
Obligations under finance lease and hire purchase contracts	11,672	-
	<u>11,672</u>	<u>-</u>

6 **Reserves**

Profit and loss account - includes all current and prior period retained profits and losses.

7 **Dividends**

	2018	2017
	£	£
Dividends for the period:		
Dividends paid in the period	18,000	5,000
	<u>18,000</u>	<u>5,000</u>
Dividends by type:		
Equity dividends	18,000	5,000
	<u>18,000</u>	<u>5,000</u>

8 **Related party disclosures**

Controlling party

Immediate controlling party

No single party controls the company.

9 **Additional information**

Its registered number is:

05697676

Its registered office is:

32 Gillygate

Pontefract

West Yorkshire

WF8 1PQ

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.