

**ENFORCEMENT SPECIALISTS LIMITED
FINANCIAL STATEMENTS
FOR THE PERIOD 15 MARCH 2016 TO 31 MARCH 2017**

John A. Porter & Co.

74 Dickenson Road
Rusholme
Manchester
M14 5HF

ENFORCEMENT SPECIALISTS LIMITED
Unaudited Financial Statements
For the Period 15 March 2016 to 31 March 2017

Contents

Page

Balance Sheet	1—2
Statement of Changes in Equity	3
Notes to the Financial Statements	4—6

ENFORCEMENT SPECIALISTS LIMITED

Balance Sheet As at 31 March 2017

Registered number: 10063904

	Notes	Period to 31 March 2017	
		£	£
FIXED ASSETS			
Intangible Assets	6		7,600
Tangible Assets	7		1,143
			<hr/>
			8,743
CURRENT ASSETS			
Stocks	8	521	
Debtors	9	10,728	
Cash at bank and in hand		67,171	
		<hr/>	
		78,420	
Creditors: Amounts Falling Due Within One Year	10	(37,091)	
		<hr/>	
NET CURRENT ASSETS (LIABILITIES)			41,329
			<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES			50,072
			<hr/>
NET ASSETS			50,072
			<hr/>
CAPITAL AND RESERVES			
Called up share capital	11		1
Profit and loss account			50,071
			<hr/>
SHAREHOLDERS' FUNDS			50,072
			<hr/>

ENFORCEMENT SPECIALISTS LIMITED

Balance Sheet (continued)

As at 31 March 2017

For the period ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

Mr Lee Connor

16 October 2017

The notes on pages 4 to 6 form part of these financial statements.

ENFORCEMENT SPECIALISTS LIMITED
Statement of Changes in Equity
For the Period 15 March 2016 to 31 March 2017

	Share Capital	Profit & Loss Account	Total
	£	£	£
As at 15 March 2016	1	-	1
Profit for the period and total comprehensive income	-	55,071	55,071
Dividends paid	-	(5,000)	(5,000)
As at 31 March 2017	1	50,071	50,072

ENFORCEMENT SPECIALISTS LIMITED
Notes to the Unaudited Accounts
For the Period 15 March 2016 to 31 March 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

The business is Value Added Tax (VAT) registered and has adopted the Flat Rate Scheme. Turnover represents total gross invoiced fees inclusive of output VAT but net of the amounts of VAT paid to the VAT Office in accordance with the regulations of the Flat Rate Scheme. Under the Flat Rate Scheme expenses are reported inclusive of VAT.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 20 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. No depreciation is charged in the period of acquisition.

Fixtures & Fittings	15% Reducing Balance
Computer Equipment	20% Reducing Balance

1.5. Stocks and Work in Progress

Work in progress has been valued at prime cost of labour and materials plus other direct expenses.

1.6. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account.

The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

6. Intangible Assets

	Goodwill
	£
Cost	
As at 15 March 2016	-
Additions	8,000
As at 31 March 2017	<u>8,000</u>
Amortisation	
As at 15 March 2016	-
Provided during the period	400
As at 31 March 2017	<u>400</u>
Net Book Value	
As at 31 March 2017	<u>7,600</u>
As at 15 March 2016	<u>-</u>

ENFORCEMENT SPECIALISTS LIMITED
Notes to the Unaudited Accounts (continued)
For the Period 15 March 2016 to 31 March 2017

7. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 15 March 2016	-	-	-
Additions	343	800	1,143
As at 31 March 2017	<u>343</u>	<u>800</u>	<u>1,143</u>
Net Book Value			
As at 31 March 2017	<u>343</u>	<u>800</u>	<u>1,143</u>
As at 15 March 2016	<u>-</u>	<u>-</u>	<u>-</u>

8. Stocks

	Period to 31 March 2017
	£
Stock - work in progress	521
	<u>521</u>

9. Debtors

	Period to 31 March 2017
	£
Due within one year	
Trade debtors	10,012
Other debtors	716
	<u>10,728</u>

10. Creditors: Amounts Falling Due Within One Year

	Period to 31 March 2017
	£
Corporation tax	13,915
VAT	4,256
Accruals and deferred income	1,386
Director's loan account	17,534
	<u>37,091</u>

ENFORCEMENT SPECIALISTS LIMITED
Notes to the Unaudited Accounts (continued)
For the Period 15 March 2016 to 31 March 2017

11. Share Capital

	Value	Number	Period to 31 March 2017
	£		£
Allotted, called up and fully paid			
Ordinary shares	1,000	1	1

12. Transactions With and Loans to Directors

Dividends paid to directors

**Period to 31
March 2017**

£

Mr Lee Connor

5,000

13. Dividends

**Period to 31
March 2017**

£

On equity shares:

Interim dividend paid

5,000

5,000

14. Related Party Transactions

Purchase of Business

The net assets of the business formerly owned by Mr Lee Connor were acquired by the Company on 1 April 2016 for a consideration of £9,000. The difference between the consideration of £9,000 and fair value of the net assets acquired is then £8,000 and is attributable to goodwill which is being amortised in twenty equal instalments.

15. Ultimate Controlling Party

The Company was controlled throughout the period by Mr Lee Connor who held the 1 £1 Ordinary Voting Share in issue throughout the period.

16. General Information

ENFORCEMENT SPECIALISTS LIMITED Registered number 10063904 is a limited by shares company incorporated in England & Wales.

The Registered Office is 74 Dickenson Road, Rusholme, Manchester, M14 5HF.

There are no contingent liabilities or post balance sheet events to report.

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.