

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2020  
FOR  
FIRE TRAINING DESIGN SERVICES LTD**

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for the Year Ended 31 October 2020**

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**FIRE TRAINING DESIGN SERVICES LTD**

**COMPANY INFORMATION**  
**for the Year Ended 31 October 2020**

**DIRECTOR:** M Davidson

**REGISTERED OFFICE:** Bankhead Drive  
City South Office Park  
Portlethen  
Aberdeen  
AB21 0PS

**REGISTERED NUMBER:** SC610012 (Scotland)

**ACCOUNTANTS:** Acumen Accountants and Advisors Limited  
Bankhead Drive  
City South Office Park  
Portlethen  
Aberdeenshire  
AB12 4XX

**BALANCE SHEET**  
**31 October 2020**

	Notes	2020 £	2019 £
<b>CURRENT ASSETS</b>			
Debtors	4	456	5,938
Cash at bank		<u>521</u>	<u>8,891</u>
		977	14,829
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>876</u>	<u>90</u>
<b>NET CURRENT ASSETS</b>		<u>101</u>	<u>14,739</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>101</u>	<u>14,739</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings	6	<u>1</u>	<u>14,639</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>101</u>	<u>14,739</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2020 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 29 July 2021 and were signed by:

M Davidson - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 October 2020**

**1. STATUTORY INFORMATION**

Fire Training Design Services Ltd is a private company, limited by shares, registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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 provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2019 - 1).

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade debtors	-	5,400
Other debtors	-	447
Directors' current accounts	259	-
Prepayments	197	91
	<u>456</u>	<u>5,938</u>

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Tax	876	-
Accrued expenses	-	90
	<u>876</u>	<u>90</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 October 2020**

**6. RESERVES**

	Retained earnings £
At 1 November 2019	14,639
Profit for the year	3,502
Dividends	<u>(18,140)</u>
At 31 October 2020	<u><u>1</u></u>

**7. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the year ended 31 October 2020 and the period ended 31 October 2019:

	2020 £	2019 £
<b>M Davidson</b>		
Balance outstanding at start of year	-	-
Amounts advanced	26,863	61,749
Amounts repaid	(27,122)	(61,749)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u><u>(259)</u></u>	<u><u>-</u></u>

This loan is interest free and there are no fixed repayments terms.

**8. POST BALANCE SHEET EVENTS**

The company ceased trading on the 6 February 2020.

**FIRE TRAINING DESIGN SERVICES LTD**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF  
FIRE TRAINING DESIGN SERVICES LTD**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 October 2020 set out on pages one to eight and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Acumen Accountants and Advisors Limited  
Bankhead Drive  
City South Office Park  
Portlethen  
Aberdeenshire  
AB12 4XX

29 July 2021

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.