

Registered number
05166380

ERT Consultants Limited

Filleted Accounts

30 June 2025

ERT Consultants Limited**Registered number:** 05166380**Balance Sheet****as at 30 June 2025**

	Notes	2025 £	2024 £
Current assets			
Stocks		14,839	9,400
Debtors	3	123,756	119,656
Cash at bank and in hand		8,771	4,774
		<u>147,366</u>	<u>133,830</u>
Creditors: amounts falling due within one year			
	4	(78,708)	(68,412)
Net current assets		<u>68,658</u>	<u>65,418</u>
Total assets less current liabilities		<u>68,658</u>	<u>65,418</u>
Creditors: amounts falling due after more than one year			
	5	(32,800)	(34,600)
Net assets		<u>35,858</u>	<u>30,818</u>
Capital and reserves			
Called up share capital		20,000	20,000
Profit and loss account		15,858	10,818
Shareholder's funds		<u>35,858</u>	<u>30,818</u>

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

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

The director acknowledges his 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.

Talat Mahmood

Director

ERT Consultants Limited
Notes to the Accounts
for the year ended 30 June 2025

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. 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 and Work-In-Progress

Stocks and work-in-progress 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.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

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.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2025	2024
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>2</u>
3 Debtors	2025	2024
	£	£
Trade debtors	60,900	56,800
Amounts owed by group undertakings and undertakings in which the company has a participating interest	<u>62,856</u>	<u>62,856</u>
	<u>123,756</u>	<u>119,656</u>
4 Creditors: amounts falling due within one year	2025	2024
	£	£
Trade creditors	-	1,420
Accruals and deferred income	754	754
Director's account	40,097	30,008
Taxation and social security costs	36,124	32,535
Other creditors	<u>1,733</u>	<u>3,695</u>
	<u>78,708</u>	<u>68,412</u>
5 Creditors: amounts falling due after one year	2025	2024
	£	£
Bank loans	<u>32,800</u>	<u>34,600</u>

6 Other information

ERT Consultants Limited is a private company limited by shares and incorporated in England.

Its registered office is:

3 Foot Wood Crescent

Rochdale

Lancashire

OL12 6PB

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