Vertex Training and Consultancy Ltd

Company No. 13740607

Information for Filing with The Registrar

31 July 2025

Vertex Training and Consultancy Ltd Directors Report Registrar

The Director presents his report and the accounts for the year ended 31 July 2025.

Principal activities

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

Director

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

I. Morrison

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

I. Morrison
Director
02 October 2025

Vertex Training and Consultancy Ltd Balance Sheet Registrar at 31 July 2025

Company No. 13740607	**Notes**	**2025**	**2024**
		£	**£**
Fixed assets			
Tangible assets	4	1,058	404
		1,058	404
Current assets			
Debtors	5	9,476	1,634
Cash at bank and in hand		12,686	7,421
		22,162	9,055
Creditors: Amount falling due within one year	6	(15,503)	(8,805)
Net current assets		6,659	250
Total assets less current liabilities		7,717	654
Net assets		7,717	654
Capital and reserves			
Called up share capital		4	4
Profit and loss account	8	7,713	650
Total equity		7,717	654

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 31 July 2025 the company was entitled to exemption from audit 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 02 October 2025 and signed on its behalf by:

I. Morrison
Director
02 October 2025

Vertex Training and Consultancy Ltd Notes to the Accounts Registrar for the year ended 31 July 2025

1 **General information**

Vertex Training and Consultancy Ltd is a private company limited by shares and incorporated in England and Wales.
Its registered number is: 13740607
Its registered office is:
107 Roman Road
Failsworth
Manchester
M35 9JY

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

2 **Accounting policies**

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.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.
Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment 20% Reducing Balance

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.

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.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

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.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 **Employees**

	2025 Number	2024 Number
The average monthly number of employees (including directors) during the year was:	2	1

4 **Tangible fixed assets**

	Fixtures, fittings and equipment	Total
	£	£
Cost or revaluation		
At 1 August 2024	724	724
Additions	749	749
At 31 July 2025	1,473	1,473
Depreciation		
At 1 August 2024	320	320
Charge for the year	95	95
At 31 July 2025	415	415
Net book values		
At 31 July 2025	1,058	1,058
At 31 July 2024	404	404

5 **Debtors**

	2025	2024
	£	£
Trade debtors	9,476	1,634
	9,476	1,634

6 **Creditors:**

amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	1,225	-
Trade creditors	191	-
Taxes and social security	11,555	6,697
Loans from directors	11	370
Other creditors	1,352	1,098
Accruals and deferred income	1,169	640
	15,503	8,805

7 **Share Capital**

3 ordinary shares of £1 each and 1 B ordinary share of £1 each

8 **Reserves**

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

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.