

Registered Number SC257639

KVM HEALTH AND SAFETY CONSULTANTS LTD

Abbreviated Accounts

31 October 2012

Abbreviated Balance Sheet as at 31 October 2012

	Notes	2012 £	2011 £
Fixed assets			
Tangible assets	2	127,989	128,485
		<u>127,989</u>	<u>128,485</u>
Current assets			
Debtors		3,860	-
Cash at bank and in hand		45,936	30,306
		<u>49,796</u>	<u>30,306</u>
Prepayments and accrued income		11,969	7,590
Creditors: amounts falling due within one year		(62,146)	(51,030)
Net current assets (liabilities)		<u>(381)</u>	<u>(13,134)</u>
Total assets less current liabilities		<u>127,608</u>	<u>115,351</u>
Accruals and deferred income		(850)	(1,291)
Total net assets (liabilities)		<u>126,758</u>	<u>114,060</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		126,756	114,058
Shareholders' funds		<u>126,758</u>	<u>114,060</u>

- For the year ending 31 October 2012 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 Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 31 July 2013

And signed on their behalf by:

G Brady, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2012**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover comprises revenue recognised by the company in respect of goods and services supplied during the year, exclusive of Value Added Tax and trade discounts.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property - nil

Office equipment - 20% reducing balance

Other accounting policies**Deferred taxation**

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

2 Tangible fixed assets

	£
Cost	
At 1 November 2011	132,689
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2012	<u>132,689</u>
Depreciation	
At 1 November 2011	4,204
Charge for the year	496
On disposals	-
At 31 October 2012	<u>4,700</u>
Net book values	
At 31 October 2012	<u><u>127,989</u></u>

At 31 October 2011

128,485

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2012</i>	<i>2011</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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.