Registered Number: SC493621
Scotland

FIRE SAFETY CONSULTANTS LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 January 2024

End date: 31 December 2024

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Director	S Ross
Registered Number	SC493621
Registered Office	19 Murrayshall Road Scone Perth and Kinross PH2 6QP
Accountants	M & S Accountancy & Taxation Limited Unit 26, Dunfermline Business Centre Izatt Avenue Dunfermline Fife KY11 3BZ
Secretary	T Ross

Registered Number: SC493621

FIRE SAFETY CONSULTANTS LTD

Balance Sheet

As at 31 December 2024

	Notes	2024	2023
		£	£
Fixed assets			
Tangible fixed assets	3	1,131	1,461
		1,131	**1,461**
Current assets			
Debtors	4	998	2,657
Cash at bank and in hand		726	1,504
		1,724	**4,161**
Creditors: amount falling due within one year	5	(2,553)	(3,604)
Net current assets		**(829)**	**557**
Total assets less current liabilities		302	2,018
Provisions for liabilities	6	(215)	(272)
Net assets		**87**	**1,746**
Capital and reserves			
Called up share capital	7	100	100
Profit and loss account		(13)	1,646
Shareholders' funds		**87**	**1,746**

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These 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 profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 17 July 2025 and were signed by:

S Ross
Director

FIRE SAFETY CONSULTANTS LTD
Notes to the Financial Statements
For the year ended 31 December 2024

General Information

Fire Safety Consultants Ltd is a private company, limited by shares, registered in Scotland, registration number SC493621, registration address 19 Murrayshall Road, Scone, Perth and Kinross, PH2 6QP.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

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)

Going concern basis

These financial statements have been prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the company's needs. The director has agreed to provide financial assistance to the company to ensure that all liabilities are met as they fall due and they will not seek repayment of amounts due to them until there are sufficient cash reserves to do so. The director has considered a period of twelve months from the date of approval of the financial statements.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of VAT and trade discounts. Turnover is recognised on the accruals basis.

Taxation

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The companys liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred taxation

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

Dividends

Proposed dividends are only included as liabilities in the balance sheet when their payment has been approved by the shareholders prior to the balance sheet date.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Straight Line
Fixtures and Fittings	25% Straight Line
Computer Equipment	25% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

Financial instruments

The company has elected to apply the provisions of Section 11 Basic Financial Instruments and Section 12 Other Financial Instruments Issues of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. Average number of employees

Average number of employees during the year was 1 (2023 : 1).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 January 2024	-	-	3,858	3,858
Additions	152	290	710	1,152
Disposals	-	-	(1,214)	(1,214)
At 31 December 2024	**152**	**290**	**3,354**	**3,796**
Depreciation				
At 01 January 2024	-	-	2,397	2,397
Charge for year	38	73	460	571
On disposals	-	-	(303)	(303)
At 31 December 2024	**38**	**73**	**2,554**	**2,665**
Net book values				
Closing balance as at 31 December 2024	**114**	**217**	**800**	**1,131**
Opening balance as at 01 January 2024	**-**	**-**	**1,461**	**1,461**

4. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade Debtors	231	-
Prepayments & Accrued Income	420	420
Other Debtors	-	153
Directors' Current Accounts	347	2,084
	998	**2,657**

5. Creditors: amount falling due within one year

	2024	2023
	£	£
Corporation Tax	1,138	2,375
Accrued Expenses	1,124	938
Other Creditors	291	291
	2,553	**3,604**

6. Provisions for liabilities

	2024	2023
	£	£
Deferred Tax	215	272
	215	**272**

7. Share Capital

Allotted, called up and fully paid	2024	2023
	£	£
90 Ordinary shares of £1.00 each	90	90
10 A Ordinary shares of £1.00 each	10	10
	100	**100**

8. Related Party

The following advances to related parties took place during the year ended 31 December 2024:

	2024	2023
	£	£
Directors	47	2,084

The loan is unsecure and has no fixed terms of repayment. Interest has been charged at 2.25% on balances exceeding £10,000.

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.