Registration number: SC493621

Fire Safety Consultants Ltd

Unaudited Filleted Financial Statements

for the Year Ended 31 December 2025

M&S Accountancy and Taxation Limited
Unit 26, Dunfermline Business Centre
Izatt Avenue
Dunfermline
Fife
KY11 3BZ

Fire Safety Consultants Ltd

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Fire Safety Consultants Ltd

Company Information

Director	S Ross
Company secretary	T Ross
Registered office	19 Murrayshall Road Scone Perthshire PH2 6QP
Accountants	M&S Accountancy and Taxation Limited Unit 26, Dunfermline Business Centre Izatt Avenue Dunfermline Fife KY11 3BZ

Fire Safety Consultants Ltd

(Registration number: SC493621)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	4	904	1,131
Current assets			
Debtors	5	2,872	999
Cash at bank and in hand		1,816	726
		4,688	1,725
Creditors: Amounts falling due within one year	6	(4,024)	(2,554)
Net current assets/(liabilities)		664	(829)
Total assets less current liabilities		1,568	302
Provisions for liabilities		(119)	(215)
Net assets		1,449	87
Capital and reserves			
Called up share capital	7	100	100
Retained earnings		1,349	(13)
Shareholders' funds		1,449	87

For the financial year ending 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act 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. As permitted by section 444 (5A) of the Companies Act 2006, the director has not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the director on 10 September 2026

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S Ross

Director

1 General information

The company is a private company limited by share capital, incorporated in Scotland.

The address of its registered office is:
19 Murrayshall Road
Scone
Perthshire
PH2 6QP

These financial statements were authorised for issue by the director on 10 September 2026.

2 Accounting policies

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Turnover is shown net of returns, rebates and discounts.

Tax

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 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.

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Plant and Machinery	25% Straight Line
Fixtures and Fittings	25% Straight Line
Office 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.

3 Staff numbers

The average number of persons employed by the company (including the director) during the year, was 1 (2024 - 1).

4 Tangible assets

	Fixtures and fittings £	Plant and machinery £	Office equipment £	Total £
Cost or valuation				
At 1 January 2025	290	152	3,354	3,796
Additions	-	-	375	375
At 31 December 2025	290	152	3,729	4,171
Depreciation				
At 1 January 2025	73	38	2,554	2,665
Charge for the year	73	38	491	602
At 31 December 2025	146	76	3,045	3,267
Carrying amount				
At 31 December 2025	144	76	684	904
At 31 December 2024	217	114	800	1,131

5 Debtors

Current	2025 £	2024 £
Trade debtors	-	231
Prepayments	420	420
Other debtors	2,452	348
	2,872	999

6 Creditors

Creditors: amounts falling due within one year

	2025 £	2024 £
Taxation and social security	1,636	1,138
Accruals and deferred income	2,388	1,125
Other creditors	-	291
	4,024	2,554

7 Share capital

Allotted, called up and fully paid shares

	2025		2024	
	No.	£	No.	£
Ordinary Shares of £1 each	90	90	90	90
A Ordinary Shares of £1 each	10	10	10	10
	100	100	100	100

8 Related party transactions

Loans to related parties

	S Ross	Total
2025	£	£
At start of period	347	347
Advanced	7,011	7,011
Repaid	(5,312)	(5,312)
At end of period	2,046	2,046

Terms of loans to related parties

The loan is unsecured 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.