

**A.T.E. FIRE PROTECTION LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MAY 2025**

**A.T.E. FIRE PROTECTION LIMITED**  
**REGISTERED NUMBER: 02815696**

**BALANCE SHEET**  
**AS AT 31 MAY 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	4	402,108	399,959
		402,108	399,959
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	5	8,553	8,553
Debtors: amounts falling due within one year	5	1,658,465	2,132,184
Cash at bank and in hand	6	1,245,725	912,136
		2,912,743	3,052,873
Creditors: amounts falling due within one year	7	(982,431)	(1,191,967)
<b>Net current assets</b>		1,930,312	1,860,906
<b>Total assets less current liabilities</b>		2,332,420	2,260,865
Creditors: amounts falling due after more than one year	8	(18,152)	(27,717)
<b>Provisions for liabilities</b>			
Deferred tax	10	(86,249)	(88,693)
		(86,249)	(88,693)
<b>Net assets</b>		2,228,019	2,144,455
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		2,228,017	2,144,453
		2,228,019	2,144,455

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question 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 financial statements.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

**A.T.E. FIRE PROTECTION LIMITED**  
**REGISTERED NUMBER: 02815696**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MAY 2025**

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 8 September 2025.

**I. J. Bovington**  
Director

**A. D. Carter**  
Director

The notes on pages 3 to 10 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

**1.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Sale of goods**

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- 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 Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**1.3 Operating leases: the Company as lessee**

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

**1.4 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**1.5 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

1. Accounting policies (continued)

1.6 Pensions

**Defined contribution pension plan**

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 payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Balance sheet. The assets of the plan are held separately from the Company in independently administered funds.

1.7 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

1.8 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

1. Accounting policies (continued)

1.8 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Plant and machinery	- 25% reducing balance
Motor vehicles	- 25% reducing balance
Fixtures and fittings	- 15% reducing balance

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

1.9 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

1.10 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

1.11 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.

1.12 Provisions for liabilities

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to profit or loss.

1.13 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

1. **Accounting policies (continued)**

**1.14 Employee share ownership plan**

The cost of the Company's shares held by the ESOP is deducted from equity in the Group and Company balance sheets under the heading ESOP share reserve. Any cash received by the ESOP on disposal of the shares it holds is also recognised directly in equity. Other assets and liabilities of the ESOP (including borrowings) are recognised as assets and liabilities of the Company.

2. **General information**

A.T.E Fire Protection Services Limited is a limited company incorporated in England and Wales.

The registered office is Unit 6a Beacon End Courtyard London Road, Stanway, Colchester, Essex, England, CO3 0NU.

The principal activity of the company was that of suppliers and installers of the fire protection products.

3. **Employees**

The average monthly number of employees, including directors, during the year was 28 (2024 - 30).

A.T.E. FIRE PROTECTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

4. Tangible fixed assets

	Plant and machinery	Motor vehicles	Fixtures and fittings	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 June 2024	92,055	498,089	187,426	777,570
Additions	24,367	108,574	11,792	144,733
Disposals	(11,517)	(73,303)	-	(84,820)
At 31 May 2025	<u>104,905</u>	<u>533,360</u>	<u>199,218</u>	<u>837,483</u>
<b>Depreciation</b>				
At 1 June 2024	55,765	219,059	102,786	377,610
Charge for the year on owned assets	12,478	67,198	13,520	93,196
Charge for the year on financed assets	-	17,194	-	17,194
Disposals	(2,652)	(49,973)	-	(52,625)
At 31 May 2025	<u>65,591</u>	<u>253,478</u>	<u>116,306</u>	<u>435,375</u>
<b>Net book value</b>				
At 31 May 2025	<u>39,314</u>	<u>279,882</u>	<u>82,912</u>	<u>402,108</u>
<i>At 31 May 2024</i>	<u>36,290</u>	<u>279,029</u>	<u>84,640</u>	<u>399,959</u>

The net book value of assets held under finance leases or hire purchase contracts, included above, are as follows:

	2025	2024
	£	£
Motor vehicles	80,439	88,665
	<u>80,439</u>	<u>88,665</u>



A.T.E. FIRE PROTECTION LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025

5. Debtors

	2025 £	2024 £
<b>Due after more than one year</b>		
Other debtors	8,553	8,553
	<u>8,553</u>	<u>8,553</u>
	2025 £	2024 £
<b>Due within one year</b>		
Trade debtors	1,501,289	1,892,513
Other debtors	93,726	102,073
Prepayments and accrued income	63,450	137,598
	<u>1,658,465</u>	<u>2,132,184</u>

6. Cash and cash equivalents

	2025 £	2024 £
Cash at bank and in hand	<u>1,245,725</u>	<u>912,136</u>

**A.T.E. FIRE PROTECTION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

**7. Creditors: Amounts falling due within one year**

	2025	2024
	£	£
Trade creditors	525,251	873,879
Corporation tax	333,576	178,088
Other taxation and social security	50,789	53,606
Obligations under finance lease and hire purchase contracts	22,517	28,472
Other creditors	8,794	10,853
Accruals and deferred income	41,504	47,069
	<b>982,431</b>	<b>1,191,967</b>
	<b>982,431</b>	<b>1,191,967</b>

The following liabilities were secured:

	2025	2024
	£	£
Obligations under finance lease and hire purchase contracts	22,517	28,475
	<b>22,517</b>	<b>28,475</b>
	<b>22,517</b>	<b>28,475</b>

Details of security provided:

Secured against specific motor vehicles.

**8. Creditors: Amounts falling due after more than one year**

	2025	2024
	£	£
Net obligations under finance leases and hire purchase contracts	<b>18,152</b>	<b>27,717</b>
	<b>18,152</b>	<b>27,717</b>

The following liabilities were secured:

	2025	2024
	£	£
Net obligations under finance leases and hire purchase contracts	18,152	27,717
	<b>18,152</b>	<b>27,717</b>
	<b>18,152</b>	<b>27,717</b>

Details of security provided:

Secured against specific motor vehicles.

**A.T.E. FIRE PROTECTION LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2025**

**9. Hire purchase and finance leases**

Minimum lease payments under hire purchase fall due as follows:

	2025 £	2024 £
Within one year	22,517	28,475
Between 1-5 years	18,152	27,717
	40,669	56,192

**10. Deferred taxation**

	2025 £
At beginning of year	(88,693)
Charged to profit or loss	2,444
<b>At end of year</b>	<b>(86,249)</b>

The provision for deferred taxation is made up as follows:

	2025 £	2024 £
Accelerated capital allowances	(86,249)	(88,693)
	(86,249)	(88,693)

**11. Pension commitments**

The Company operates a defined contributions pension scheme for employees and the director. The assets of the scheme are held separately from those of the Company in an independently administered fund. The pension cost charge represents contributions payable by the Company to the fund and amounted to £176,182 (2024 - £58,872). Contributions totalling £4,697 (2024 - £4,416) were payable to the fund at the balance sheet date and are included in creditors.

**12. Controlling party**

The company's ultimate and immediate parent undertaking is A.T.E. Management Limited, a company registered in England and Wales. Its registered office is 4, Chester Court, Chester Hall Ln, Basildon SS14 3WR.

The ultimate controlling party is the ATE Employee Ownership Trust.



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.