Registered number
03396258

Birstall Demolition & Plant Services Limited

Filleted Accounts

1 July 2017

Birstall Demolition & Plant Services Limited

Registered number: 03396258

Balance Sheet

as at 1 July 2017

	Notes		2017		2016
			£		£
Fixed assets					
Tangible assets	2		286,866		280,751
Current assets					
Debtors	3	298,760		362,647	
Cash at bank and in hand		50,338		19,478	
		349,098		382,125	
Creditors: amounts falling due within 1 year	4	(193,406)		(246,669)	
Net current assets			155,692		135,456
Total assets less current liabilities			442,558		416,207
Creditors: amounts falling due after more than 1 year	5		(20,000)		(29,701)
Net assets			422,558		386,506
Capital and reserves					
Called up share capital			2		2
Profit and loss account			422,556		386,504
Shareholders' funds			422,558		386,506

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with

section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mrs V Walker

Director

Approved by the board on 30 March 2018

Birstall Demolition & Plant Services Limited

Notes to the Accounts

for the year ended 1 July 2017

1 Accounting policies

Basis of preparation

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).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Land & Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 2 July 2016	381,500	516,625	144,229	1,042,354
Additions	-	25,000	-	25,000
At 1 July 2017	381,500	541,625	144,229	1,067,354
Depreciation				
At 2 July 2016	133,064	516,625	111,914	761,603
Charge for the year	12,422	-	6,463	18,885
At 1 July 2017	145,486	516,625	118,377	780,488
Net book value				
At 1 July 2017	236,014	25,000	25,852	286,866
At 1 July 2016	248,436	-	32,315	280,751

3 Debtors

	2017	2016
	£	£
Trade debtors	228,760	292,647
Other debtors	70,000	70,000
	298,760	362,647

4 Creditors: amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	-	23,193
Trade creditors	164,248	182,750
Taxation and social security costs	29,158	35,726
Other creditors	-	5,000
	193,406	246,669

5 Creditors: amounts falling due after one year

	2017	2016
	£	£
Bank loans	-	9,701
Other creditors	20,000	20,000

20,000	29,701

6 Other information

Birstall Demolition & Plant Services Limited is a private company limited by shares and incorporated in England. Its registered office is:

Unit 5 Carr Mills Business Centre

919 Bradford Road

Batley

WF17 9JY

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