COMPANY NO: 04508921

BERESFORD & CURBISHLEY LIMITED

FILLETED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 JULY 2018

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for the Year Ended 31 July 2018

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BERESFORD & CURBISHLEY LIMITED

COMPANY INFORMATION
for the Year Ended 31 July 2018

DIRECTORS:	Mr N Beresford Mr P Curbishley
SECRETARY:	Mr P Curbishley
REGISTERED OFFICE:	Station Yard Ashley Station Ashley Altrincham Cheshire WA15 0PQ
REGISTERED NUMBER:	04508921 (England and Wales)
ACCOUNTANTS:	Connaughton & Co Boulton House 17 - 21 Chorlton Street Manchester M1 3HY

BALANCE SHEET
31 July 2018

	Notes	31.7.18 £	£	31.7.17 £	£
FIXED ASSETS					
Tangible assets	4		33,216		11,337
CURRENT ASSETS					
Debtors	5	117,370		186,675	
Cash at bank		178,963		131,684	
		296,333		318,359	
CREDITORS					
Amounts falling due within one year	6	247,142		173,268	
NET CURRENT ASSETS			49,191		145,091
TOTAL ASSETS LESS CURRENT LIABILITIES			82,407		156,428
CREDITORS					
Amounts falling due after more than one year	7		-		(142,436)
PROVISIONS FOR LIABILITIES	8		(6,311)		-
NET ASSETS			76,096		13,992
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings	10		75,996		13,892
SHAREHOLDERS' FUNDS			76,096		13,992

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
31 July 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 18 · 10 · 2018 and were signed on its behalf by:

.....
Mr N Beresford - Director

.....
Mr P Curbishley - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 July 2018

1. STATUTORY INFORMATION

Beresford & Curbishley Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
The turnover in the profit and loss account represents the value of goods and services provided during the year, as adjusted for amounts recoverable on contracts, exclusive of Value Added Tax.

In respect of long term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and for contracts for on-going services is recognised by reference to the stage of completion.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 5 (2017 - 5).

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 July 2018

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings	Motor vehicles	Totals
	£	£	£
COST			
At 1 August 2017	7,006	51,814	58,820
Additions	-	43,069	43,069
Disposals	-	(13,491)	(13,491)
At 31 July 2018	7,006	81,392	88,398
DEPRECIATION			
At 1 August 2017	7,006	40,477	47,483
Charge for year	-	11,072	11,072
Eliminated on disposal	-	(3,373)	(3,373)
At 31 July 2018	7,006	48,176	55,182
NET BOOK VALUE			
At 31 July 2018	-	33,216	33,216
At 31 July 2017	-	11,337	11,337

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Trade debtors	79,511	60,265
Amounts recoverable on contracts	8,492	125,015
Other debtors	5,000	-
VAT	7,399	-
Prepayments and accrued income	16,968	1,395
	117,370	186,675

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.18	31.7.17
	£	£
Trade creditors	183,760	147,768
Tax	9,801	-
Social security and other taxes	11,073	7,646
VAT	-	2,861
Directors' loan accounts	6,500	-
Accruals and deferred income	36,008	14,993
	247,142	173,268

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.18	31.7.17
	£	£
Directors' loan accounts	-	142,436

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NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 July 2018

8. PROVISIONS FOR LIABILITIES

	31.7.18	31.7.17
	£	£
Deferred tax	6,311	-

	Deferred tax
	£
Accelerated capital allowances	6,311
Balance at 31 July 2018	6,311

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.18	31.7.17
			£	£
100	Ordinary	£1	100	100

10. RESERVES

	Retained earnings
	£
At 1 August 2017	13,892
Profit for the year	142,104
Dividends	(80,000)
At 31 July 2018	75,996

11. RELATED PARTY DISCLOSURES

During the year the company made sales of £0 (31.7.17 - £26,575) to Mr P Curbishley.