

Registered number  
04844921

**Build-Rite Building Services Limited**

**Abbreviated Accounts**

**30 September 2016**

Applied Accountancy Limited

**Build-Rite Building Services Limited**

Registered number: 04844921

**Abbreviated Balance Sheet****as at 30 September 2016**

|                                                       | Notes | 2016<br>£       | 2015<br>£       |
|-------------------------------------------------------|-------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |       |                 |                 |
| Intangible assets                                     | 2     | 10,500          | 12,000          |
| Tangible assets                                       | 3     | <u>4,770</u>    | <u>5,883</u>    |
|                                                       |       | 15,270          | 17,883          |
| <b>Current assets</b>                                 |       |                 |                 |
| Debtors                                               |       | 12,213          | 2,463           |
| Cash at bank and in hand                              |       | <u>81,376</u>   | <u>33,772</u>   |
|                                                       |       | 93,589          | 36,235          |
| <b>Creditors: amounts falling due within one year</b> |       | <u>(31,498)</u> | <u>(13,364)</u> |
| <b>Net current assets</b>                             |       | <u>62,091</u>   | <u>22,871</u>   |
| <b>Total assets less current liabilities</b>          |       | 77,361          | 40,754          |
| <b>Provisions for liabilities</b>                     |       | (955)           | (1,119)         |
| <b>Net assets</b>                                     |       | <u>76,406</u>   | <u>39,635</u>   |
| <b>Capital and reserves</b>                           |       |                 |                 |
| Called up share capital                               | 4     | 100             | 100             |
| Profit and loss account                               |       | 76,306          | 39,535          |
| <b>Shareholders' funds</b>                            |       | <u>76,406</u>   | <u>39,635</u>   |

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

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Stuart Lear

Approved by the director on 7 February 2017

**Build-Rite Building Services Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2016**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the amounts receivable for goods and services net of VAT and trade discounts. Revenue is recognised as earned when, and to the extent that, the company obtains the right to consideration in exchange for its performance under its contracts. It is measured at the fair value of the right to consideration as contract activity progresses.

***Intangible fixed assets and amortisation***

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the identifiable assets and liabilities. It is amortised to the profit and loss account on a straight line basis over its estimated economic life of twenty years.

***Depreciation***

Depreciation has been provided at the following annual rates in order to write off tangible fixed assets over their estimated useful lives:-

|                     |                                 |
|---------------------|---------------------------------|
| Plant and machinery | 25% on a reducing balance basis |
| Motor vehicles      | 25% on a reducing balance basis |

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Intangible fixed assets**

**£**

**Cost**

|                      |               |
|----------------------|---------------|
| At 1 October 2015    | 30,000        |
| At 30 September 2016 | <u>30,000</u> |

**Amortisation**

|                          |               |
|--------------------------|---------------|
| At 1 October 2015        | 18,000        |
| Provided during the year | <u>1,500</u>  |
| At 30 September 2016     | <u>19,500</u> |

**Net book value**

|                      |               |
|----------------------|---------------|
| At 30 September 2016 | <u>10,500</u> |
| At 30 September 2015 | <u>12,000</u> |

**3 Tangible fixed assets****£****Cost**

|                      |               |
|----------------------|---------------|
| At 1 October 2015    | 18,668        |
| Additions            | 478           |
| At 30 September 2016 | <u>19,146</u> |

**Depreciation**

|                      |               |
|----------------------|---------------|
| At 1 October 2015    | 12,785        |
| Charge for the year  | 1,591         |
| At 30 September 2016 | <u>14,376</u> |

**Net book value**

|                      |              |
|----------------------|--------------|
| At 30 September 2016 | <u>4,770</u> |
| At 30 September 2015 | <u>5,883</u> |

**4 Share capital****Nominal  
value****2016  
Number****2016  
£****2015  
£**

Allotted, called up and fully paid:

|                 |         |     |            |            |
|-----------------|---------|-----|------------|------------|
| Ordinary shares | £1 each | 100 | <u>100</u> | <u>100</u> |
|-----------------|---------|-----|------------|------------|

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