Registered number
04844921

Build-Rite Building Services Limited

Filleted Accounts

30 September 2017

Applied Accountancy Limited

Build-Rite Building Services Limited

Registered number: 04844921

Balance Sheet

as at 30 September 2017

	Notes	2017		2016	
		£		£	
Fixed assets					
Intangible assets	3		9,000		10,500
Tangible assets	4		4,091		4,770
			13,091		15,270
Current assets					
Debtors	5	51,098		12,213	
Cash at bank and in hand		35,572		81,376	
		86,670		93,589	
Creditors: amounts falling due within one year	6	(31,899)		(31,498)	
Net current assets			54,771		62,091
Total assets less current liabilities			67,862		77,361
Provisions for liabilities			(777)		(955)
Net assets			67,085		76,406
Capital and reserves					
Called up share capital			100		100
Profit and loss account			66,985		76,306
Shareholders' funds			67,085		76,406

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.

The 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 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.

Stuart Lear

Director

Approved and signed on 30 April 2018

Build-Rite Building Services Limited

Notes to the Accounts

for the year ended 30 September 2017

1 Accounting policies

Basis of preparation

These financial statements for the year ended 30 September 2017 are the first financial statements that comply with FRS102 Section 1A small entities. The date of transition is 1 October 2015.

The transition to FRS 102 Section 1A small entities has not resulted in any changes to accounting policies to those used previously.

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.

The presentation currency is £ sterling.

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

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses. It is amortised in equal instalments over its estimated economic life of 20 years.

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:

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

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

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.

Pensions

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

2 **Employees**	**2017**	**2016**
	Number	**Number**
Average number of persons employed by the company	2	2

3 **Intangible fixed assets**	
Goodwill:	**£**
Cost	
At 1 October 2016	30,000
At 30 September 2017	30,000
Amortisation	
At 1 October 2016	19,500
Provided during the year	1,500
At 30 September 2017	21,000
Net book value	
At 30 September 2017	9,000
At 30 September 2016	10,500

4 Tangible fixed assets

Plant and machinery etc

	£
Cost	
At 1 October 2016	19,146
Additions	684
At 30 September 2017	19,830
Depreciation	
At 1 October 2016	14,376
Charge for the year	1,363
At 30 September 2017	15,739
Net book value	
At 30 September 2017	4,091
At 30 September 2016	4,770

5 Debtors

	2017	2016
	£	£
Trade debtors	35,442	-
Other debtors	15,656	12,213
	51,098	12,213

6 Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	18,849	11,502
Taxation and social security costs	8,315	17,339
Other creditors	4,735	2,657
	31,899	31,498

7 Other information

Build-Rite Building Services Limited is a private company limited by shares and incorporated in England. Its registered office is:

39 Old Hadlow Road

Tonbridge

Kent

TN10 4EX

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.