

REGISTERED NUMBER: 00627887 (England and Wales)

Financial Statements for the Year Ended 31 May 2019

for

B.Perkins & Sons Limited

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for the Year Ended 31 May 2019

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B.Perkins & Sons Limited

Company Information
for the Year Ended 31 May 2019

DIRECTORS:

K N Perkins
N B Perkins
N N Perkins
C D Perkins

SECRETARY:

N B Perkins

REGISTERED OFFICE:

Hillview
Woodperry Road
Beckley
Oxford
OX3 9UZ

REGISTERED NUMBER:

00627887 (England and Wales)

ACCOUNTANTS:

Westell
Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

Balance Sheet
31 May 2019

| | Notes | 31.5.19 £ | £ | 31.5.18 £ | £ |
|--|-------|----------------|----------------|---------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 3 | | 167 | | 115,209 |
| CURRENT ASSETS | | | | | |
| Debtors | 4 | 1,218 | | 222 | |
| Cash at bank | | <u>592,743</u> | | <u>59,528</u> | |
| | | 593,961 | | 59,750 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 5 | <u>307,950</u> | | <u>26,934</u> | |
| NET CURRENT ASSETS | | | <u>286,011</u> | | <u>32,816</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 286,178 | | 148,025 |
| PROVISIONS FOR LIABILITIES | | | <u>32</u> | | <u>35</u> |
| NET ASSETS | | | <u>286,146</u> | | <u>147,990</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 999 | | 999 |
| Retained earnings | | | <u>285,147</u> | | <u>146,991</u> |
| SHAREHOLDERS' FUNDS | | | <u>286,146</u> | | <u>147,990</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2019 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.

B.Perkins & Sons Limited (Registered number: 00627887)

Balance Sheet - continued

31 May 2019

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 13 June 2019 and were signed on its behalf by:

N B Perkins - Director

K N Perkins - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 May 2019

1. **STATUTORY INFORMATION**

B.Perkins & Sons 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Tangible fixed assets

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

Plant and machinery etc - 20% 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.

Notes to the Financial Statements - continued
for the Year Ended 31 May 2019

3. **TANGIBLE FIXED ASSETS**

| | Land and buildings £ | Plant and machinery etc £ | Totals £ |
|-----------------------|----------------------------|------------------------------------|-------------|
| COST | | | |
| At 1 June 2018 | 115,000 | 1,322 | 116,322 |
| Disposals | (115,000) | - | (115,000) |
| At 31 May 2019 | - | 1,322 | 1,322 |
| DEPRECIATION | | | |
| At 1 June 2018 | - | 1,113 | 1,113 |
| Charge for year | - | 42 | 42 |
| At 31 May 2019 | - | 1,155 | 1,155 |
| NET BOOK VALUE | | | |
| At 31 May 2019 | - | 167 | 167 |
| At 31 May 2018 | 115,000 | 209 | 115,209 |

4. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | | |
|---------------|--------------|--------------|
| | 31.5.19 £ | 31.5.18 £ |
| Other debtors | 1,218 | 222 |

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | | |
|------------------------------|--------------|--------------|
| | 31.5.19 £ | 31.5.18 £ |
| Trade creditors | - | 8 |
| Taxation and social security | 61,421 | 801 |
| Other creditors | 246,529 | 26,125 |
| | 307,950 | 26,934 |

B.Perkins & Sons Limited

Report of the Accountants to the Directors of
B.Perkins & Sons Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 May 2019 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Westell
Accountants
3 Bradfield Court
Drayton Mill, Milton Road
Drayton
Abingdon
Oxfordshire
OX14 4EF

Date:

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.