

# Birch Vale Quarry Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 March 2021

# **Birch Vale Quarry Limited**

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# **Birch Vale Quarry Limited**

## **Company Information**

**Directors** Mrs D Allinson  
Mr C A Allinson

**Company secretary** Mrs D Allinson

**Registered office** Riverside House  
Kings Reach Business Park  
Yew Street  
Stockport  
Cheshire  
SK4 2HD

**Accountants** Hallidays  
Chartered Accountants  
Riverside House  
Kings Reach Business Park  
Yew Street  
Stockport  
Cheshire  
SK4 2HD

**Birch Vale Quarry Limited**  
**(Registration number: 00963545)**  
**Balance Sheet as at 31 March 2021**

|   | Note     | 2021<br>£            | 2020<br>£            |
|---|----------|----------------------|----------------------|
| <b>Fixed assets</b>                                   |          |                      |                      |
| Tangible assets                                       | <u>4</u> | 103,735              | 103,747              |
| <b>Creditors: Amounts falling due within one year</b> | <u>5</u> | <u>(53,963)</u>      | <u>(53,517)</u>      |
| <b>Net assets</b>                                     |          | <u><u>49,772</u></u> | <u><u>50,230</u></u> |
| <b>Capital and reserves</b>                           |          |                      |                      |
| Called up share capital                               |          | 100                  | 100                  |
| Share premium reserve                                 |          | 6,900                | 6,900                |
| Revaluation reserve                                   |          | 60,000               | 60,000               |
| Profit and loss account                               |          | <u>(17,228)</u>      | <u>(16,770)</u>      |
| Shareholders' funds                                   |          | <u><u>49,772</u></u> | <u><u>50,230</u></u> |

For the financial year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 22 December 2021 and signed on its behalf by:

.....  
Mr C A Allinson  
Director

# **Birch Vale Quarry Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021**

### **1 General information**

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Riverside House  
Kings Reach Business Park  
Yew Street  
Stockport  
Cheshire  
SK4 2HD

These financial statements were authorised for issue by the Board on 22 December 2021.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

| <b>Asset class</b> | <b>Depreciation method and rate</b> |
|--------------------|-------------------------------------|
| Office equipment   | 15% reducing balance                |

The freehold land and buildings has not been depreciated.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

# Birch Vale Quarry Limited

## Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021

### Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 0 (2020 - 0).

### 4 Tangible assets

|                          | Freehold land<br>and buildings<br>£ | Office<br>equipment<br>£ | Total<br>£ |
|--------------------------|-------------------------------------|--------------------------|------------|
| <b>Cost or valuation</b> |                                     |                          |            |
| At 1 April 2020          | 103,668                             | 8,897                    | 112,565    |
| At 31 March 2021         | 103,668                             | 8,897                    | 112,565    |
| <b>Depreciation</b>      |                                     |                          |            |
| At 1 April 2020          | -                                   | 8,818                    | 8,818      |
| Charge for the year      | -                                   | 12                       | 12         |
| At 31 March 2021         | -                                   | 8,830                    | 8,830      |
| <b>Carrying amount</b>   |                                     |                          |            |
| At 31 March 2021         | 103,668                             | 67                       | 103,735    |
| At 31 March 2020         | 103,668                             | 79                       | 103,747    |

Included within the net book value of land and buildings above is £103,668 (2020 - £103,668) in respect of freehold land and buildings.

## Birch Vale Quarry Limited

### Notes to the Unaudited Financial Statements for the Year Ended 31 March 2021

#### Revaluation

The fair value of the company's land and buildings was revalued on 30 September 1977. An independent valuer was not involved.

Had this class of asset been measured on a historical cost basis, the carrying amount would have been £37,668 (2020 - £39,168).

#### 5 Creditors

##### Creditors: amounts falling due within one year

|   | 2021<br>£     | 2020<br>£     |
|---|---------------|---------------|
| <b>Due within one year</b>  |               |               |
| Amounts owed to group undertakings and undertakings in which the company has a participating interest | 7,061         | 6,441         |
| Other creditors   | 46,902        | 47,076        |
|   | <u>53,963</u> | <u>53,517</u> |

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.