

Company registration number 00963545 (England and Wales)

BIRCH VALE QUARRY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
PAGES FOR FILING WITH REGISTRAR

BIRCH VALE QUARRY LIMITED

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BIRCH VALE QUARRY LIMITED

COMPANY INFORMATION

| | |
|--------------------------|---|
| Directors | Mr C A Allinson Mrs D Allinson |
| Secretary | Mrs D Allinson |
| Company number | 00963545 |
| Registered office | Riverside House Kings Reach Business Park Yew Street Stockport Cheshire SK4 2HD |
| Accountants | Hallidays Riverside House Kings Reach Business Park Yew Street Stockport Cheshire SK4 2HD |

BIRCH VALE QUARRY LIMITED

BALANCE SHEET

AS AT 31 MARCH 2023

| | | 2023 | | 2022 | |
|---|-------|----------|----------|----------|----------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 3 | | 103,716 | | 103,725 |
| Current assets | | - | | - | |
| Creditors: amounts falling due within one year | 4 | (54,912) | | (54,438) | |
| Net current liabilities | | | (54,912) | | (54,438) |
| Net assets | | | 48,804 | | 49,287 |
| Capital and reserves | | | | | |
| Called up share capital | | | 100 | | 100 |
| Share premium account | | | 6,900 | | 6,900 |
| Revaluation reserve | | | 60,000 | | 60,000 |
| Profit and loss reserves | | | (18,196) | | (17,713) |
| Total equity | | | 48,804 | | 49,287 |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 19 December 2023 and are signed on its behalf by:

Mr C A Allinson
Director

Company registration number 00963545 (England and Wales)

BIRCH VALE QUARRY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Birch Vale Quarry Limited is a private company limited by shares incorporated in England and Wales. The registered office is Riverside House, Kings Reach Business Park, Yew Street, Stockport, Cheshire, SK4 2HD.

1.1 Accounting convention

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.

1.2 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------------|----------------------|
| Freehold land and buildings | Not depreciated |
| Office equipment | 15% reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.3 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.

1.4 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.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

| | 2023 Number | 2022 Number |
|-------|----------------|----------------|
| Total | - | - |
| | == | == |

BIRCH VALE QUARRY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Tangible fixed assets

| | Freehold land and buildings | Office equipment | Total |
|------------------------------------|--------------------------------|---------------------|---------|
| | £ | £ | £ |
| Cost or valuation | | | |
| At 1 April 2022 and 31 March 2023 | 103,668 | 8,897 | 112,565 |
| Depreciation and impairment | | | |
| At 1 April 2022 | - | 8,840 | 8,840 |
| Depreciation charged in the year | - | 9 | 9 |
| At 31 March 2023 | - | 8,849 | 8,849 |
| Carrying amount | | | |
| At 31 March 2023 | 103,668 | 48 | 103,716 |
| At 31 March 2022 | 103,668 | 57 | 103,725 |

Included within the net book value of land and buildings above is £103,668 (2022 - £103,668) in respect of freehold land and buildings.

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 £34,668 (2022 - £36,168).

4 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------------|-----------|-----------|
| Amounts owed to group undertakings | 7,901 | 7,481 |
| Other creditors | 47,011 | 46,957 |
| | 54,912 | 54,438 |

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.