

**Unaudited Financial Statements for the Year Ended 30 September 2021**

**for**

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED**

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

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for the Year Ended 30 September 2021**

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**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED**

**Company Information  
for the Year Ended 30 September 2021**

**DIRECTORS:**

M D Pilgrim  
S A Pilgrim

**REGISTERED OFFICE:**

Commercial House  
New Chester Road  
Tranmere  
Birkenhead  
CH41 9BP

**REGISTERED NUMBER:**

01671240 (England and Wales)

**ACCOUNTANTS:**

LBW Chartered Accountants  
Enterprise House  
The Courtyard  
Old Courthouse Road  
Bromborough  
Merseyside  
CH62 4UE

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

**Balance Sheet  
30 September 2021**

	Notes	30.9.21 £	£	30.9.20 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		329,546		308,009
Investments	6		<u>1,588,975</u>		<u>1,588,975</u>
			<u>1,918,521</u>		<u>1,896,984</u>
<b>CURRENT ASSETS</b>					
Stocks		2,868,971		2,054,243	
Debtors	7	1,015,114		867,491	
Cash at bank and in hand		<u>3,121,341</u>		<u>2,306,194</u>	
		7,005,426		5,227,928	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>2,498,712</u>		<u>2,331,036</u>	
<b>NET CURRENT ASSETS</b>			<u>4,506,714</u>		<u>2,896,892</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,425,235		4,793,876
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		(2,614,151)		(2,563,185)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(31,041)</u>		<u>(25,280)</u>
<b>NET ASSETS</b>			<u><u>3,780,043</u></u>		<u><u>2,205,411</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		63		67
Capital redemption reserve	11		(1,426,619)		(1,169,959)
Retained earnings	11		<u>5,206,599</u>		<u>3,375,303</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>3,780,043</u></u>		<u><u>2,205,411</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 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.

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

**Balance Sheet - continued  
30 September 2021**

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

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 and authorised for issue on 11 February 2022 and were signed on its behalf by:

M D Pilgrim - Director

S A Pilgrim - Director

The notes form part of these financial statements

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

**Notes to the Financial Statements  
for the Year Ended 30 September 2021**

**1. STATUTORY INFORMATION**

Birkenhead Building & Roofing Supplies 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of four years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold land and property	- 2% on cost
Short leasehold	- 10% on cost
Leasehold improvements	- 10% on cost
Plant and machinery	- 15% on cost
Fixtures and fittings	- 15% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

**2. ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 33 (2020 - 34 ).

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 October 2020	
and 30 September 2021	<u>580,500</u>
<b>AMORTISATION</b>	
At 1 October 2020	
and 30 September 2021	<u>580,500</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>-</u>
At 30 September 2020	<u>-</u>

**5. TANGIBLE FIXED ASSETS**

	Freehold land and property £	Short leasehold £	Leasehold improvements £	Plant and machinery £
<b>COST</b>				
At 1 October 2020	178,694	88,993	142,788	247,134
Additions	-	-	-	42,133
At 30 September 2021	<u>178,694</u>	<u>88,993</u>	<u>142,788</u>	<u>289,267</u>
<b>DEPRECIATION</b>				
At 1 October 2020	34,903	88,992	142,787	213,763
Charge for year	3,173	-	-	14,183
At 30 September 2021	<u>38,076</u>	<u>88,992</u>	<u>142,787</u>	<u>227,946</u>
<b>NET BOOK VALUE</b>				
At 30 September 2021	<u>140,618</u>	<u>1</u>	<u>1</u>	<u>61,321</u>
At 30 September 2020	<u>143,791</u>	<u>1</u>	<u>1</u>	<u>33,371</u>

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

**5. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 October 2020	18,594	955,253	135,686	1,767,142
Additions	-	91,310	-	133,443
At 30 September 2021	<u>18,594</u>	<u>1,046,563</u>	<u>135,686</u>	<u>1,900,585</u>
<b>DEPRECIATION</b>				
At 1 October 2020	12,326	833,274	133,088	1,459,133
Charge for year	1,391	91,379	1,780	111,906
At 30 September 2021	<u>13,717</u>	<u>924,653</u>	<u>134,868</u>	<u>1,571,039</u>
<b>NET BOOK VALUE</b>				
At 30 September 2021	<u>4,877</u>	<u>121,910</u>	<u>818</u>	<u>329,546</u>
At 30 September 2020	<u>6,268</u>	<u>121,979</u>	<u>2,598</u>	<u>308,009</u>

Included in cost of land and buildings is freehold land of £ 20,000 (2020 - £ 20,000 ) which is not depreciated.

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
<b>COST</b>	
At 1 October 2020 and 30 September 2021	<u>171,496</u>
<b>DEPRECIATION</b>	
At 1 October 2020	85,748
Charge for year	42,874
At 30 September 2021	<u>128,622</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>42,874</u>
At 30 September 2020	<u>85,748</u>

**6. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 October 2020 and 30 September 2021	<u>1,588,975</u>
<b>NET BOOK VALUE</b>	
At 30 September 2021	<u>1,588,975</u>
At 30 September 2020	<u>1,588,975</u>



**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

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

	30.9.21	30.9.20
	£	£
Trade debtors	856,443	709,371
Other debtors	158,671	158,120
	<u>1,015,114</u>	<u>867,491</u>

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

	30.9.21	30.9.20
	£	£
Bank loans and overdrafts	232,190	347,387
Hire purchase contracts	21,437	51,449
Trade creditors	1,659,068	1,442,831
Taxation and social security	546,548	366,519
Other creditors	39,469	122,850
	<u>2,498,712</u>	<u>2,331,036</u>

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.9.21	30.9.20
	£	£
Bank loans	36,667	45,000
Hire purchase contracts	-	21,437
Other creditors	2,577,484	2,496,748
	<u>2,614,151</u>	<u>2,563,185</u>

**10. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		30.9.21	30.9.20
Number:	Class:	£	£
126	Ordinary	£0.50	63
		<u>63</u>	<u>67</u>

**11. RESERVES**

	Retained earnings £	Capital redemption reserve £	Totals £
At 1 October 2020	3,375,303	(1,169,959)	2,205,344
Profit for the year	1,888,096		1,888,096
Dividends	(56,800)		(56,800)
Movement in year	-	(256,660)	(256,660)
At 30 September 2021	<u>5,206,599</u>	<u>(1,426,619)</u>	<u>3,779,980</u>

**12. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

Included in other creditors at the balance sheet date are the following amounts owed to the directors: M Pilgrim £242,101 (2020 £409,752), S Pilgrim £242,101 (2020: £409,752).

**13. RELATED PARTY DISCLOSURES**

The company rents part of its premises from the May Pilgrim Pension Fund, the directors are all member of this scheme.

**BIRKENHEAD BUILDING & ROOFING  
SUPPLIES LIMITED (REGISTERED NUMBER: 01671240)**

**Notes to the Financial Statements - continued  
for the Year Ended 30 September 2021**

**14. ULTIMATE CONTROLLING PARTY**

The company is owned equally between each of the directors and therefore there is no ultimate controlling party.

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Birkenhead Building & Roofing  
Supplies 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.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Birkenhead Building & Roofing Supplies Limited for the year ended 30 September 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Birkenhead Building & Roofing Supplies Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Birkenhead Building & Roofing Supplies Limited and state those matters that we have agreed to state to the Board of Directors of Birkenhead Building & Roofing Supplies Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Birkenhead Building & Roofing Supplies Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Birkenhead Building & Roofing Supplies Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Birkenhead Building & Roofing Supplies Limited. You consider that Birkenhead Building & Roofing Supplies Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Birkenhead Building & Roofing Supplies Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

LBW Chartered Accountants  
Enterprise House  
The Courtyard  
Old Courthouse Road  
Bromborough  
Merseyside  
CH62 4UE

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.