COMPANIES HOUSE

Registered number
2888833

BDL Engineering Ltd

Filleted Accounts

30 September 2017

BDL Engineering Ltd
Registered number: 2888833
Balance Sheet
as at 30 September 2017

	Notes		2017		2016
			£		£
Fixed assets					
Tangible assets	3		358,124		366,356
Current assets					
Debtors	4	443,351		372,471	
Cash at bank and in hand		3,037		78,839	
		446,388		451,310	
Creditors: amounts falling due within one year	5	(95,855)		(58,736)	
Net current assets			350,533		392,574
Net assets			708,657		758,930
Capital and reserves					
Called up share capital			100		100
Profit and loss account			708,557		758,830
Shareholders' funds			708,657		758,930

The directors are 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 directors acknowledge their 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.

Jonan Kazim

J Kazim
Director
Approved by the board on 12 April 2018

BDL Engineering Ltd
Notes to the Accounts
for the year ended 30 September 2017

1 Accounting policies

Basis of preparation
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 (as applied to small entities by section 1A of the standard).

Turnover
Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

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:

Freehold buildings	over 50 years
Plant and machinery	over 4 years

Debtors
Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors
Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

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.

BDL Engineering Ltd
Notes to the Accounts
for the year ended 30 September 2017

Provisions
Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation
Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

2 Employees

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

3 Tangible fixed assets

	Land and buildings £	Plant and machinery etc £	Total £
Cost			
At 1 October 2016	444,504	26,848	471,352
Additions	-	2,482	2,482
At 30 September 2017	444,504	29,330	473,834
Depreciation			
At 1 October 2016	79,993	25,003	104,996
Charge for the year	8,890	1,824	10,714
At 30 September 2017	88,883	26,827	115,710
Net book value			
At 30 September 2017	355,621	2,503	358,124
At 30 September 2016	364,511	1,845	366,356

4 Debtors

	2017 £	2016 £
Trade debtors	23,897	21,337
Other debtors	419,454	351,134
	443,351	372,471

BDL Engineering Ltd
Notes to the Accounts
for the year ended 30 September 2017

5 Creditors: amounts falling due within one year	**2017**	**2016**
	£	**£**
Trade creditors	1,500	3,654
Taxation and social security costs	1,889	4,174
Other creditors	92,466	50,908
	95,855	58,736

6 Related party transactions

The company has made loans to the following companies in which the directors have an interest:

1 To Wear Ltd: balance outstanding £189,654 (2016 - £189,654).

Kaz Designs Ltd : balance outstanding £229,800 (2016 - £161,480)

7 Controlling party

The company is controlled by Mr J Kazim.

8 Other information

BDL Engineering Ltd is a private company limited by shares and incorporated in England. Its registered office is:
52 Parkway
Welwyn Garden City
Hertfordshire
AL8 6HH