

Registered Number:04636072

England and Wales

Builders UK Ltd

Unaudited Financial Statements

For the year ended 30 August 2021

**Builders UK Ltd**  
**Statement of Financial Position**  
**As at 30 August 2021**

|                                                                               | Notes | 2021<br>£      | 2020<br>£      |
|-------------------------------------------------------------------------------|-------|----------------|----------------|
| <b>Fixed assets</b>                                                           |       |                |                |
| Intangible assets                                                             | 2     | 4,000          | 6,000          |
| Property, plant and equipment                                                 | 3     | 26,293         | 29,907         |
|                                                                               |       | <b>30,293</b>  | <b>35,907</b>  |
| <b>Current assets</b>                                                         |       |                |                |
| Trade and other receivables                                                   | 4     | 201,569        | 118,960        |
| Cash and cash equivalents                                                     |       | 47,292         | 86,761         |
|                                                                               |       | <b>248,861</b> | <b>205,721</b> |
| <b>Trade and other payables: amounts falling due within one year</b>          | 5     | (128,184)      | (63,161)       |
| <b>Net current assets</b>                                                     |       | <b>120,677</b> | <b>142,560</b> |
| <b>Total assets less current liabilities</b>                                  |       | <b>150,970</b> | <b>178,467</b> |
| <b>Trade and other payables: amounts falling due after more than one year</b> | 6     | (43,056)       | (47,500)       |
| <b>Provisions for liabilities</b>                                             |       | (4,671)        | (5,437)        |
| <b>Net assets</b>                                                             |       | <b>103,243</b> | <b>125,530</b> |
| <b>Capital and reserves</b>                                                   |       |                |                |
| Called up share capital                                                       |       | 50,000         | 50,000         |
| Retained earnings                                                             |       | 53,243         | 75,530         |
| <b>Shareholders' funds</b>                                                    |       | <b>103,243</b> | <b>125,530</b> |

For the year ended 30 August 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 August 2021 in accordance with Section 476 of the Companies Act 2006

The director acknowledges his responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

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

**Builders UK Ltd**  
**Statement of Financial Position Continued**  
**For the year ended 30 August 2021**

These financial statements were approved and authorised for issue by the Board on 27 May 2022 and were signed by:

---

Mr Kevin Higgs Director

**Builders UK Ltd**  
**Notes to the Financial Statements**  
**For the year ended 30 August 2021**

**Statutory Information**

Builders UK Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 04636072.

Registered address:  
Unit 1 Ashwood Factory  
Anchor Road  
Longton  
Staffordshire  
ST3 1NF

The presentation currency is £ sterling.

**1. Accounting policies**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

**Revenue recognition**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Goodwill**

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated useful life of the goodwill of 20 years.

**Property, plant and equipment**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

|                       |                       |
|-----------------------|-----------------------|
| Plant and machinery   | 25% Reducing balance  |
| Computer equipment    | 15% per annum on cost |
| Motor vehicles        | 25% Reducing balance  |
| Fixtures and fittings | 15% Reducing balance  |

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

**Hire purchase and leasing commitments**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

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

The company operates a defined contribution pension scheme for the benefit of its directors/and employees. Contributions payable are charged to the profit and loss account in the period in which they are payable.

Builders UK Ltd  
Notes to the Financial Statements Continued  
For the year ended 30 August 2021

**2. Intangible fixed assets**

|                          | <b>Goodwill</b> |
|--------------------------|-----------------|
| <b>Cost or valuation</b> | <b>£</b>        |
| At 31 August 2020        | 40,000          |
| At 30 August 2021        | <b>40,000</b>   |
| <b>Amortisation</b>      |                 |
| At 31 August 2020        | 34,000          |
| Charge for year          | 2,000           |
| At 30 August 2021        | <b>36,000</b>   |
| <b>Net book value</b>    |                 |
| At 30 August 2021        | <b>4,000</b>    |
| At 30 August 2020        | <b>6,000</b>    |

**3. Property, plant and equipment**

|                                                  | <b>Plant and<br/>machinery</b> | <b>Motor vehicles</b> | <b>Fixtures and<br/>fittings</b> | <b>Computer<br/>equipment</b> | <b>Total</b>   |
|--------------------------------------------------|--------------------------------|-----------------------|----------------------------------|-------------------------------|----------------|
| <b>Cost or valuation</b>                         | <b>£</b>                       | <b>£</b>              | <b>£</b>                         | <b>£</b>                      | <b>£</b>       |
| At 31 August 2020                                | 172,361                        | 17,763                | 9,541                            | 7,206                         | 206,871        |
| Additions                                        | 3,349                          | 2,000                 | 233                              | -                             | 5,582          |
| Disposals                                        | -                              | (5,050)               | -                                | -                             | (5,050)        |
| At 30 August 2021                                | <b>175,710</b>                 | <b>14,713</b>         | <b>9,774</b>                     | <b>7,206</b>                  | <b>207,403</b> |
| <b>Provision for depreciation and impairment</b> |                                |                       |                                  |                               |                |
| At 31 August 2020                                | 147,384                        | 15,172                | 7,546                            | 6,862                         | 176,964        |
| Charge for year                                  | 7,082                          | 997                   | 299                              | 215                           | 8,593          |
| On disposal                                      | -                              | (4,447)               | -                                | -                             | (4,447)        |
| At 30 August 2021                                | <b>154,466</b>                 | <b>11,722</b>         | <b>7,845</b>                     | <b>7,077</b>                  | <b>181,110</b> |
| <b>Net book value</b>                            |                                |                       |                                  |                               |                |
| At 30 August 2021                                | <b>21,244</b>                  | <b>2,991</b>          | <b>1,929</b>                     | <b>129</b>                    | <b>26,293</b>  |
| At 30 August 2020                                | <b>24,977</b>                  | <b>2,591</b>          | <b>1,995</b>                     | <b>344</b>                    | <b>29,907</b>  |

**4. Trade and other receivables**

|               | <b>2021</b>    | <b>2020</b>    |
|---------------|----------------|----------------|
|               | <b>£</b>       | <b>£</b>       |
| Trade debtors | 177,584        | 102,525        |
| Other debtors | 23,985         | 16,435         |
|               | <b>201,569</b> | <b>118,960</b> |

**Builders UK Ltd**  
**Notes to the Financial Statements Continued**  
**For the year ended 30 August 2021**

**5. Trade and other payables: amounts falling due within one year**

|                              | <b>2021</b>    | <b>2020</b>   |
|------------------------------|----------------|---------------|
|                              | <b>£</b>       | <b>£</b>      |
| Bank loans and overdraft     | 5,556          | 2,500         |
| Trade creditors              | 77,839         | 39,348        |
| Taxation and social security | 7,304          | 10,411        |
| Other creditors              | 37,485         | 10,902        |
|                              | <b>128,184</b> | <b>63,161</b> |

**6. Trade and other payables: amounts falling due after more than one year**

|                          | <b>2021</b> | <b>2020</b> |
|--------------------------|-------------|-------------|
|                          | <b>£</b>    | <b>£</b>    |
| Bank loans and overdraft | 43,056      | 47,500      |

**7. Related party transactions**

The director is owed £1,466 (2020 - £2,988) via a directors loan account. This is an interest free loan with no fixed date of repayment.

**8. Average number of persons employed**

During the year the average number of employees was 12 (2020 : 12)

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.