Registered number
04749946

A&P Builders (Brighton) Limited

Unaudited Filleted Accounts

31 March 2018

A&P Builders (Brighton) Limited

Registered number: 04749946

Balance Sheet

as at 31 March 2018

	Notes		2018		2017
			£		£
Fixed assets					
Tangible assets	3		435		580
Current assets					
Debtors	4	432		887	
Cash at bank and in hand		6,566		7,856	
		6,998		8,743	
Creditors: amounts falling due within one year	5	(6,059)		(6,402)	
Net current assets			939		2,341
Net assets			1,374		2,921
Capital and reserves					
Called up share capital			1		1
Profit and loss account			1,373		2,920
Shareholder's funds			1,374		2,921

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his 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.

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A. Addison

Director

Approved by the board on 21 June 2018

A&P Builders (Brighton) Limited

Notes to the Accounts

for the year ended 31 March 2018

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.

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:

Motor Vehicles and Equipment	25% per annum reducing balance basis

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 any material timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

2 Employees

	2018 Number	2017 Number
Average number of persons employed by the company	1	1

3 Tangible fixed assets

	Equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2017	1,567	7,295	8,862
At 31 March 2018	1,567	7,295	8,862
Depreciation			
At 1 April 2017	1,399	6,883	8,282
Charge for the year	42	103	145
At 31 March 2018	1,441	6,986	8,427
Net book value			
At 31 March 2018	126	309	435
At 31 March 2017	168	412	580

4 Debtors

	2018 £	2017 £
Trade debtors	-	534
Other debtors	432	353
	432	887

5 Creditors: amounts falling due within one year	2018	2017
	£	£
Director's loan account	1,700	547
Taxation and social security costs	3,609	5,038
Other creditors	750	817
	6,059	6,402

6 Other information

A&P Builders (Brighton) Limited is a private company limited by shares and incorporated in England. Its registered office is:

68 Ship Street

Brighton

BN1 1AE

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.