

**REGISTERED NUMBER: 05400685 (England and Wales)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**  
**FOR**  
**BCD MECHANICAL SERVICES LIMITED**



**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>



**BCD MECHANICAL SERVICES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MAY 2022**

**DIRECTORS:** Mr A Cox  
Mrs J D Cox

**SECRETARY:** Mrs J D Cox

**REGISTERED OFFICE:** Block F, Unit 1, Trentham Business Park  
Bellringer Road  
Trentham  
Stoke on Trent  
Staffordshire  
ST4 8GB

**REGISTERED NUMBER:** 05400685 (England and Wales)

**ACCOUNTANTS:** Wynniatt-Husey Ltd  
Chartered Accountants  
The Old Coach House  
Horsefair  
Rugeley  
Staffordshire  
WS15 2EL



**BALANCE SHEET**  
**31 MAY 2022**

31/5/21 £		Notes	31/5/22 £
	<b>FIXED ASSETS</b>		
62,189	Tangible assets	4	79,333
	<b>CURRENT ASSETS</b>		
27,428	Stocks		23,862
88,900	Debtors	5	43,753
<u>120,912</u>	Cash at bank and in hand		<u>159,814</u>
237,240			227,429
	<b>CREDITORS</b>		
<u>(108,254)</u>	Amounts falling due within one year	6	<u>(79,078)</u>
<u>128,986</u>	<b>NET CURRENT ASSETS</b>		<u>148,351</u>
191,175	<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		227,684
	<b>CREDITORS</b>		
(62,891)	Amounts falling due after more than one year	7	<u>(59,831)</u>
<u>128,284</u>	<b>NET ASSETS</b>		<u>167,853</u>
	<b>CAPITAL AND RESERVES</b>		
1,000	Called up share capital		1,000
<u>127,284</u>	Retained earnings		<u>166,853</u>
<u>128,284</u>	<b>SHAREHOLDERS' FUNDS</b>		<u>167,853</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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.



**BALANCE SHEET - continued**  
**31 MAY 2022**

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 18 November 2022 and were signed on its behalf by:

Mr A Cox - Director

Mrs J D Cox - Director



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022**

**1. STATUTORY INFORMATION**

BCD Mechanical Services 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.

**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.

Plant and machinery etc - 33% on cost, 25% on cost and 25% on reducing balance

**Stocks**

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

**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.

**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 7 (2021 - 7).



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

**4. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 June 2021	131,149
Additions	<u>45,505</u>
At 31 May 2022	<u>176,654</u>
<b>DEPRECIATION</b>	
At 1 June 2021	68,960
Charge for year	<u>28,361</u>
At 31 May 2022	<u>97,321</u>
<b>NET BOOK VALUE</b>	
At 31 May 2022	<u>79,333</u>
At 31 May 2021	<u>62,189</u>

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

	Plant and machinery etc £
<b>COST</b>	
At 1 June 2021	97,980
Additions	<u>45,505</u>
At 31 May 2022	<u>143,485</u>
<b>DEPRECIATION</b>	
At 1 June 2021	41,434
Charge for year	<u>25,512</u>
At 31 May 2022	<u>66,946</u>
<b>NET BOOK VALUE</b>	
At 31 May 2022	<u>76,539</u>
At 31 May 2021	<u>56,546</u>

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

	31/5/22 £	31/5/21 £
Trade debtors	43,347	88,552
Other debtors	<u>406</u>	<u>348</u>
	<u>43,753</u>	<u>88,900</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MAY 2022**

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

	31/5/22	31/5/21
	£	£
Bank loans and overdrafts	18,269	17,770
Trade creditors	15,771	23,027
Taxation and social security	36,658	65,957
Other creditors	8,380	1,500
	<u>79,078</u>	<u>108,254</u>

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

	31/5/22	31/5/21
	£	£
Bank loans	44,622	62,891
Other creditors	15,209	-
	<u>59,831</u>	<u>62,891</u>

**8. SECURED DEBTS**

The following secured debts are included within creditors:

	31/5/22	31/5/21
	£	£
Bank loans	<u>62,891</u>	<u>80,661</u>

The bank overdraft and loans are secured by the personal guarantees of the directors.



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.