

**Unaudited Financial Statements**  
**for the Year Ended 31 March 2022**  
**for**  
**B & C Carpentry (South West) Limited**

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for the Year Ended 31 March 2022**

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**B & C Carpentry (South West) Limited**

**Company Information  
for the Year Ended 31 March 2022**

**DIRECTORS:**

BJ Bignell  
J Hodgkiss  
Mrs H Bignell

**REGISTERED OFFICE:**

22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**BUSINESS ADDRESS:**

72 Milehouse Road  
Plymouth  
Devon  
PL3 4DA

**REGISTERED NUMBER:**

06033202 (England and Wales)

**ACCOUNTANTS:**

Sheppards Accountants Limited  
22 The Square  
The Millfields  
Plymouth  
Devon  
PL1 3JX

**B & C Carpentry (South West) Limited (Registered number: 06033202)**

**Balance Sheet  
31 March 2022**

	Notes	2022 £	2021 £
<b>CURRENT ASSETS</b>			
Stocks		50,031	29,592
Debtors	6	207,523	152,925
Cash at bank		50,548	26,574
		<u>308,102</u>	<u>209,091</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>233,625</u>	<u>216,601</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>74,477</u>	<u>(7,510)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>74,477</u>	<u>(7,510)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Retained earnings		<u>74,475</u>	<u>(7,512)</u>
		<u>74,477</u>	<u>(7,510)</u>

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

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

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 4 October 2022 and were signed on its behalf by:

BJ Bignell - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

B & C Carpentry (South West) 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 represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provisions of goods falling within the company's ordinary activities.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of six years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% Straight Line
Motor vehicles	- 20% Straight Line
Computer equipment	- 33.3% Straight Line

**Work in progress**

Work in progress is valued at the lower of cost and net realisable value.

**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.

**Hire purchase and leasing commitments**

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 4 (2021 - 5) .

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>148,446</u>
<b>AMORTISATION</b>	
At 1 April 2021 and 31 March 2022	<u>148,446</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>-</u>
At 31 March 2021	<u>-</u>

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021 and 31 March 2022	<u>11,598</u>	<u>9,795</u>	<u>4,978</u>	<u>26,371</u>
<b>DEPRECIATION</b>				
At 1 April 2021 and 31 March 2022	<u>11,598</u>	<u>9,795</u>	<u>4,978</u>	<u>26,371</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

	2022 £	2021 £
Trade debtors	140,706	108,013
Amounts recoverable on contract	46,178	35,446
Other debtors	-	8,250
VAT	19,662	-
Called up share capital not paid	2	2
Prepayments	<u>975</u>	<u>1,214</u>
	<u>207,523</u>	<u>152,925</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

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

	2022	2021
	£	£
Bank loans and overdrafts	228	228
Other loans	45,009	-
Trade creditors	56,231	59,562
Corporation tax	27,480	9,638
Social security and other taxes	15,271	19,058
VAT	-	21,261
Other creditors	241	-
Directors' current accounts	62,295	81,334
Accrued expenses	26,870	25,520
	<u>233,625</u>	<u>216,601</u>

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.