

Registered number  
06366436

BT & W Riding Consultants Limited

Unaudited Filleted Accounts

30 September 2018

**BT & W Riding Consultants Limited****Registered number:** 06366436**Balance Sheet****as at 30 September 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	2,210	2,581
<b>Current assets</b>			
Debtors	4	30,278	20,644
Cash at bank and in hand		90,313	113,222
		<u>120,591</u>	<u>133,866</u>
<b>Creditors: amounts falling due within one year</b>	5	(7,713)	(14,825)
<b>Net current assets</b>		<u>112,878</u>	<u>119,041</u>
<b>Total assets less current liabilities</b>		<u>115,088</u>	<u>121,622</u>
<b>Provisions for liabilities</b>		(420)	(490)
<b>Net assets</b>		<u>114,668</u>	<u>121,132</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		114,568	121,032
<b>Shareholders' funds</b>		<u>114,668</u>	<u>121,132</u>

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.

Director

Approved by the board on 21 June 2019

**BT & W Riding Consultants Limited**  
**Notes to the Accounts**  
**for the year ended 30 September 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. 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.

***Intangible fixed assets***

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

***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:

Fixtures and equipment	25% reducing balance
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***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.

**Accounting policies (cont'd)**

***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.

## 2 Intangible fixed assets

£

Goodwill:

### Cost

At 1 October 2017	50,000
At 30 September 2018	<u>50,000</u>

### Amortisation

At 1 October 2017	50,000
At 30 September 2018	<u>50,000</u>

### Net book value

At 30 September 2018	<u>-</u>
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Goodwill has been fully written off.

## 3 Tangible fixed assets

Fixtures  
and  
equipment  
£

### Cost

At 1 October 2017	9,208
Additions	366
At 30 September 2018	<u>9,574</u>

### Depreciation

At 1 October 2017	6,627
Charge for the year	737
At 30 September 2018	<u>7,364</u>

### Net book value

At 30 September 2018	<u>2,210</u>
At 30 September 2017	2,581

## 4 Debtors

2018

2017

£

£

Trade debtors	<u>30,278</u>	<u>20,644</u>
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<b>5 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	766	4,556
Directors' loan account	192	190
Taxation and social security costs	6,055	9,379
Other creditors	700	700
	<u>7,713</u>	<u>14,825</u>

## **6 Controlling party**

The ultimate controlling party is the directors, BT Riding and W Riding.

## **7 Other information**

BT & W Riding Consultants Limited is a private company limited by shares and incorporated in England. Its registered office is:

Unit 1 Waterside  
Old Boston Road  
Wetherby  
West Yorkshire  
LS22 5NB

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