

**Registered number**

**07216858**

**B&P Builders Services Limited**

**Unaudited Filleted Accounts**

**For the Year Ended**

**30 April 2022**

**B&P Builders Services Limited****Registered number:** 07216858**Statement of Financial Position****as at 30 April 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	20,590	22,911
<b>Current assets</b>			
Cash at bank and in hand		176,406	274,736
<b>Creditors: amounts falling due within one year</b>	4	(130,845)	(245,022)
<b>Net current assets</b>		<u>45,561</u>	<u>29,714</u>
<b>Net assets</b>		<u><u>66,151</u></u>	<u><u>52,625</u></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		66,051	52,525
<b>Shareholders' funds</b>		<u><u>66,151</u></u>	<u><u>52,625</u></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.

Mr. B. Kurti

Director

Approved by the board on 28 April 2023

**B&P Builders Services Limited**  
**Notes to the Accounts**  
**for the year ended 30 April 2022**

**1 Accounting policies**

***Accounting convention***

These accounts have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these accounts are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

***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.

***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, fittings and equipment	20% reducing balance
Motor vehicles	10% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

***Impairment of fixed assets***

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

***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.

### **Provisions**

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>7</u>	<u>8</u>

### **3 Tangible fixed assets**

	<b>Fixtures, fittings and equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 May 2021	<u>1,119</u>	<u>36,198</u>	<u>37,317</u>
At 30 April 2022	<u>1,119</u>	<u>36,198</u>	<u>37,317</u>
<b>Depreciation</b>			
At 1 May 2021	<u>825</u>	<u>13,581</u>	<u>14,406</u>
Charge for the year	<u>59</u>	<u>2,262</u>	<u>2,321</u>
At 30 April 2022	<u>884</u>	<u>15,843</u>	<u>16,727</u>
<b>Net book value</b>			
At 30 April 2022	<u>235</u>	<u>20,355</u>	<u>20,590</u>
At 30 April 2021	<u>294</u>	<u>22,617</u>	<u>22,911</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other creditors	<u>130,845</u>	<u>245,022</u>

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the Companies Act 2006.