

Registered number
07897684

PBTC Ltd

Filleted Abridged Accounts

20 April 2020

Aspect Accounting Ltd
47 Knowsley Street
Bury

Lancashire
BL9 0ST

PBTC Ltd**Registered number: 07897684****Abridged Balance Sheet****as at 20 April 2020**

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	3	2,134	1,709
Current assets			
Debtors		13,523	22,140
Cash at bank and in hand		18,096	14,650
		<u>31,619</u>	<u>36,790</u>
Creditors: amounts falling due within one year		<u>(24,336)</u>	<u>(32,253)</u>
Net current assets		7,283	4,537
Total assets less current liabilities		<u>9,417</u>	<u>6,246</u>
Provisions for liabilities		(405)	(324)
Net assets		<u>9,012</u>	<u>5,922</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		8,912	5,822
Shareholders' funds		<u>9,012</u>	<u>5,922</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.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A) of the Companies Act 2006.

Mr P Bowman

Director

Approved by the board on 17 August 2020

**Notes to the Abridged Accounts
for the year ended 20 April 2020**

1 Accounting policies

Basis of preparation

The abridged 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, excluding discounts, rebates, value added tax and other sales taxes.

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 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.

2 Employees

	2020	2019
	Number	Number

Average number of persons employed by the company

-

-

3 Tangible fixed assets

	Total £
Cost	
At 21 April 2019	3,732
Additions	1,136
At 20 April 2020	<u>4,868</u>
Depreciation	
At 21 April 2019	2,023
Charge for the year	711
At 20 April 2020	<u>2,734</u>
Net book value	
At 20 April 2020	<u>2,134</u>
At 20 April 2019	1,709

4 Other information

PBTC Ltd is a private company limited by shares and incorporated in England. Its registered office is:

2 Lincoln Drive

Bury

Lancashire

United Kingdom

BL9 9DF

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.