

COMPANY REGISTRATION NUMBER: 09611130

BDG Manufacturing (Holdings) Limited
Filleted Unaudited Financial Statements
31 March 2021

BDG Manufacturing (Holdings) Limited

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Investments	4		752,500		752,500
Current assets					
Cash at bank and in hand		340,816		2,064	
Creditors: amounts falling due within one year	5	857,959		443,979	
Net current liabilities			517,143		441,915
Total assets less current liabilities			235,357		310,585
Creditors: amounts falling due after more than one year	6		–		75,296
Net assets			235,357		235,289
Capital and reserves					
Called up share capital	7		352		352
Share premium account			179,648		179,648
Profit and loss account			55,357		55,289
Shareholders funds			235,357		235,289

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

BDG Manufacturing (Holdings) Limited

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of directors and authorised for issue on 9 June 2021 , and are signed on behalf of the board by:

L A Dawe

Director

Company registration number: 09611130

BDG Manufacturing (Holdings) Limited

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 3rd Floor, Morcom House, Ledsam Street, Birmingham, B16 8DN.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity. Consolidation The company has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the company and its subsidiary undertakings comprise a small group. Income tax The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Investments Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses. Impairment of fixed assets A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

4. Investments

	Investment in subsidiary £
Cost	
At 1 April 2020 and 31 March 2021	752,500

Impairment	
At 1 April 2020 and 31 March 2021	—

Carrying amount	
At 31 March 2021	752,500

At 31 March 2020	752,500

On 21 August 2015 the company acquired 100% of the share capital of BDG Manufacturing Limited by a share for share exchange.

5. Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans	—	16,134
Amounts owed to group undertakings	851,760	193,535
Corporation tax	14	—
Other creditors	6,185	234,310
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	857,959	443,979
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6. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	—	75,296
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Included within creditors: amounts falling due after more than one year is an amount of £Nil (2020: £7,541) in respect of liabilities payable or repayable by instalments which fall due for payment after more than five years from the reporting date.

7. Called up share capital

Issued, called up and fully paid

	2021		2020	
	No.	£	No.	£
Ordinary shares of £ 1 each	350	350	350	350
Ordinary B shares of £ 1 each	2	2	2	2
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	352	352	352	352
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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.