

B Brill Plumbing and Heating Ltd

Annual Report and Unaudited Financial Statements
for the Period from 17 June 2016 to 31 March 2017

KRW Accountants Ltd
Chartered Accountants & Tax Advisers
The Mill
Pury Hill Business Park
Alderton Road
Towcester
NN12 7LS

B Brill Plumbing and Heating Ltd

Contents

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Balance Sheet	<u>3</u>
Notes to the Financial Statements	<u>4 to 8</u>

B Brill Plumbing and Heating Ltd

Company Information

Director Mr Benjamin Brill

Registered office 23 Clifton Moor
Oakhill
Milton Keynes
MK5 6FZ

Accountants KRW Accountants Ltd
Chartered Accountants & Tax Advisers
The Mill
Pury Hill Business Park
Alderton Road
Towcester
NN12 7LS

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
B Brill Plumbing and Heating Ltd
for the Period Ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of B Brill Plumbing and Heating Ltd for the period ended 31 March 2017 as set out on pages 3 to 8 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of B Brill Plumbing and Heating Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of B Brill Plumbing and Heating Ltd and state those matters that we have agreed to state to the Board of Directors of B Brill Plumbing and Heating Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than B Brill Plumbing and Heating Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that B Brill Plumbing and Heating Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of B Brill Plumbing and Heating Ltd. You consider that B Brill Plumbing and Heating Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of B Brill Plumbing and Heating Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....
KRW Accountants Ltd
Chartered Accountants & Tax Advisers
The Mill
Pury Hill Business Park
Alderton Road
Towcester
NN12 7LS

19 July 2017

B Brill Plumbing and Heating Ltd
(Registration number: 10238050)
Balance Sheet as at 31 March 2017

	Note	2017 £
Fixed assets		
Intangible assets	<u>4</u>	8,000
Tangible assets	<u>5</u>	<u>3,695</u>
		<u>11,695</u>
Current assets		
Cash at bank and in hand		25,185
Creditors: Amounts falling due within one year	<u>7</u>	<u>(17,544)</u>
Net current assets		<u>7,641</u>
Net assets		<u><u>19,336</u></u>
Capital and reserves		
Called up share capital		100
Profit and loss account		<u>19,236</u>
Total equity		<u><u>19,336</u></u>

For the financial period ending 31 March 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 19 July 2017

.....

Mr Benjamin Brill

Director

B Brill Plumbing and Heating Ltd

Notes to the Financial Statements for the Period from 17 June 2016 to 31 March 2017

1 General information

The company is a private company limited by share capital incorporated in England.

The company registration number is 10238050

The address of its registered office is:

23 Clifton Moor

Oakhill

Milton Keynes

MK5 6FZ

These financial statements were authorised for issue by the director on 19 July 2017.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Tangible assets

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance
Motor vehicles	25% reducing balance

B Brill Plumbing and Heating Ltd

Notes to the Financial Statements for the Period from 17 June 2016 to 31 March 2017

Goodwill

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

Amortisation

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

Asset class	Amortisation method and rate
Goodwill	5 years

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including the director) during the period, was 2.

B Brill Plumbing and Heating Ltd

Notes to the Financial Statements for the Period from 17 June 2016 to 31 March 2017

4 Intangible assets

	Goodwill £	Total £
Cost or valuation		
Additions acquired separately	10,000	10,000
At 31 March 2017	10,000	10,000
Amortisation		
Amortisation charge	2,000	2,000
At 31 March 2017	2,000	2,000
Carrying amount		
At 31 March 2017	8,000	8,000

The aggregate amount of research and development expenditure recognised as an expense during the period is £Nil.

B Brill Plumbing and Heating Ltd

Notes to the Financial Statements for the Period from 17 June 2016 to 31 March 2017

5 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Total £
Cost or valuation			
Additions	1,415	3,512	4,927
At 31 March 2017	1,415	3,512	4,927
Depreciation			
Charge for the	354	878	1,232
At 31 March 2017	354	878	1,232
Carrying amount			
At 31 March 2017	1,061	2,634	3,695

6 Debtors

	2017 £
Total current trade and other debtors	-

7 Creditors

	Note	2017 £
Due within one year		
Amounts owed to group undertakings and undertakings in which the company has a participating interest		6,784
Taxation and social security		1,886
Other creditors		8,874
		17,544

8 Share capital

Allotted, called up and fully paid shares

B Brill Plumbing and Heating Ltd

Notes to the Financial Statements for the Period from 17 June 2016 to 31 March 2017

	2017	
	No.	£
Ordinary shares of £1 each	100	100

New shares allotted

During the period 100 Ordinary shares having an aggregate nominal value of £100 were allotted for an aggregate consideration of £100.

9 Dividends

Final dividends paid

	2017
	£
Final dividend of £100 per each Ordinary shares	10,000

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.