

Financial Statements for the Year Ended 31 March 2022

for

BDB Group Ltd

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for the Year Ended 31 March 2022

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BDB Group Ltd

Company Information
for the Year Ended 31 March 2022

DIRECTORS:

J K Walsh
A S Brook-Dobson

SECRETARY:

Mrs A M Brook-Dobson

REGISTERED OFFICE:

Brook-Dobson Brear Ltd
Gardner House
Hornbeam Park
Harrogate
North Yorkshire
HG2 8NA

REGISTERED NUMBER:

10862906 (England and Wales)

ACCOUNTANTS:

Richard Smedley Limited
Chartered Accountants & Registered Auditors
Richmond House
Lawnswood Business Park
Redvers Close
Leeds
West Yorkshire
LS16 6QY

Balance Sheet
31 March 2022

	Notes	31.3.22 £	£	31.3.21 £	£
FIXED ASSETS					
Investments	4		940,521		940,521
CURRENT ASSETS					
Debtors	5	679,537		389,126	
Cash at bank and in hand		<u>1</u>		<u>33</u>	
		679,538		389,159	
CREDITORS					
Amounts falling due within one year	6	<u>227,636</u>		<u>283,852</u>	
NET CURRENT ASSETS			451,902		105,307
TOTAL ASSETS LESS CURRENT LIABILITIES			1,392,423		1,045,828
CREDITORS					
Amounts falling due after more than one year	7		<u>-</u>		<u>690,245</u>
NET ASSETS			<u>1,392,423</u>		<u>355,583</u>
CAPITAL AND RESERVES					
Called up share capital			6,000		6,000
Retained earnings			<u>1,386,423</u>		<u>349,583</u>
			<u>1,392,423</u>		<u>355,583</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 November 2022 and were signed on its behalf by:

A S Brook-Dobson - Director

Notes to the Financial Statements
for the Year Ended 31 March 2022

1. STATUTORY INFORMATION

BDB Group Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Financial instruments

Basic financial instruments are recognised at amortised cost. Derivative financial instruments are initially recorded at cost thereafter at fair value with changes recognised in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2022**

4. FIXED ASSET INVESTMENTS

		Shares in group undertakings £
COST		
At 1 April 2021 and 31 March 2022		<u>940,521</u>
NET BOOK VALUE		
At 31 March 2022		<u>940,521</u>
At 31 March 2021		<u>940,521</u>

5. DEBTORS

	31.3.22 £	31.3.21 £
Amounts falling due within one year: Other debtors	<u>512,858</u>	<u>293,680</u>
Amounts falling due after more than one year: Other debtors	<u>166,679</u>	<u>95,446</u>
Aggregate amounts	<u>679,537</u>	<u>389,126</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Taxation and social security	72,251	95,793
Other creditors	<u>155,385</u>	<u>188,059</u>
	<u>227,636</u>	<u>283,852</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.22 £	31.3.21 £
Other creditors	<u>-</u>	<u>690,245</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 March 2022 and 31 March 2021:

	31.3.22	31.3.21
	£	£
A S Brook-Dobson		
Balance outstanding at start of year	293,679	(1,582)
Amounts advanced	298,679	369,761
Amounts repaid	(79,500)	(74,500)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>512,858</u>	<u>293,679</u>

9. RELATED PARTY DISCLOSURES

A fixed and floating charge are held over assets of the company is held by the pension scheme of the directors.

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.