

**B C technologies LLP**

**Registered No. OC307747**

**Information for Filing with the Registrar**

**31 March 2021**

TUESDAY



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COMPANIES HOUSE

**B C technologies LLP**  
**Balance Sheet Registrar**  
**at 31 March 2021**

| Registered No.                                                 | OC307747 | Notes | 2021<br>£      | 2020<br>£      |
|----------------------------------------------------------------|----------|-------|----------------|----------------|
| <b>Fixed assets</b>                                            |          |       |                |                |
| Tangible assets                                                |          | 4     | 206,991        | 218,763        |
|                                                                |          |       | <u>206,991</u> | <u>218,763</u> |
| <b>Current assets</b>                                          |          |       |                |                |
| Stocks                                                         |          | 5     | 1,000          | 1,000          |
| Debtors                                                        |          | 6     | 259,748        | 286,405        |
| Cash at bank and in hand                                       |          |       | 402,039        | 353,306        |
|                                                                |          |       | <u>662,787</u> | <u>640,711</u> |
| <b>Creditors: Amounts falling due within one year</b>          |          | 7     | (414,562)      | (493,148)      |
| <b>Net current assets</b>                                      |          |       | <u>248,225</u> | <u>147,563</u> |
| <b>Total assets less current liabilities</b>                   |          |       | 455,216        | 366,326        |
| <b>Creditors: Amounts falling due after more than one year</b> |          | 8     | (138,838)      | (153,014)      |
| <b>Net assets attributable to members</b>                      |          |       | <u>316,378</u> | <u>213,312</u> |
| <b>Represented by:</b>                                         |          |       |                |                |
| Loans and other debts due to members                           |          |       | 316,378        | 213,312        |
|                                                                |          |       | <u>316,378</u> | <u>213,312</u> |

These accounts have been prepared in accordance with the provisions applicable to LLPs subject to the small LLPs regime.

For the year ended 31 March 2021 the LLP was entitled to exemption from audit under section 477 of the Companies Act 2006 as applied by the Limited Liability Partnerships (Accounts and Audit)(Application of Companies Act 2006) Regulations 2008) relating to small LLPs.

The members acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 (as applied to LLPs) with respect to accounting records and the preparation of accounts.

As permitted by section 444 (5A) of the Companies Act 2006 the members have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the members on 18 August 2021

And signed on its behalf by designated member:



K.R. Malcouronne  
Designated member  
18 August 2021

**B C technologies LLP**  
**Notes to the Accounts Registrar**  
**for the year ended 31 March 2021**

**1 General information**

B C technologies LLP is a limited liability partnership and incorporated in England and Wales.

Its registered number is: OC307747

Its registered office is:

London Court  
London Road  
Bracknell  
Berkshire  
RG12 2UT

The functional and presentational currency of the company is Pound Sterling. The accounts are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006 and in accordance with the Statement of Recommended Practice 'Accounting for Limited Liability Partnerships' issued in December 2018. The March 2018 edition of FRS 102 and the December 2018 edition of the SORP include amendments arising from the Financial Reporting Council's triennial review of the standard.

**2 Accounting policies**

**Revenue Recognition**

Income represents goods sold and revenue earned under a wide variety of contracts to provide services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax. Where amounts are receivable in advance in respect of contracts, a proportion of this income is deferred relating to the periods of such contracts which remain unexpired at the balance sheet date.

**Members' remuneration and division of profits**

Profits are treated as being available for discretionary division only if the the LLP has an unconditional right to refuse payment of the profits of a particular year unless and until the members agree to divide them. Once agreement has been reached to divide the profits, a members' share in the profit or loss for the year is accounted for as an allocation of profits. Unallocated profits and losses remain included within 'other reserves'.

**Tangible fixed assets and depreciation**

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

|                                      |                                            |
|--------------------------------------|--------------------------------------------|
| Motor vehicles                       | % at variable rates on<br>reducing balance |
| Furniture, fittings and<br>equipment | % at variable rates on<br>reducing balance |

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

**Trade and other debtors**

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**Members' Interests**

Members' interests are classified as either equity or debt.

Equity interests comprise any capital introduced classified as equity, any unallocated profits, any revaluation reserve and any other reserves.

Loans and other debts due to members comprise any capital introduced but classified as a liability, any loans from members, amounts due to members in respect of allocated profits less drawings and any other amounts that the LLP is contractually obliged to repay to members.

**Leased assets**

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. Leases which don't transfer substantially all the risks and rewards of ownership to the Partnership are classified as operating leases.

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the 'Rule of 78' interest method. The related obligations, net of future finance charges, are included in creditors.

Assets held under finance leases are depreciated in the same way as owned assets. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

**Taxation**

Taxation is not provided for in the accounts as taxation is the personal liability of the members. Any amounts held by the LLP on behalf of members in respect of their tax liabilities are treated as debts due to members.

**Defined contribution pensions**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the LLP has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**3 Employees**

|                                                          | <b>2021</b>   | <b>2020</b>   |
|----------------------------------------------------------|---------------|---------------|
|                                                          | <b>Number</b> | <b>Number</b> |
| The average number of persons employed during the year : | 12            | 12            |

**4 Tangible fixed assets**

|                        | <b>Motor<br/>vehicles</b> | <b>Fixtures,<br/>fittings and<br/>equipment</b> | <b>Total</b>   |
|------------------------|---------------------------|-------------------------------------------------|----------------|
|                        | <b>£</b>                  | <b>£</b>                                        | <b>£</b>       |
| <b>Cost</b>            |                           |                                                 |                |
| At 1 April 2020        | 261,900                   | 64,353                                          | 326,253        |
| Additions              | 95,505                    | 5,071                                           | 100,576        |
| Disposals              | (108,808)                 | (25,456)                                        | (134,264)      |
| At 31 March 2021       | <u>248,597</u>            | <u>43,968</u>                                   | <u>292,565</u> |
| <b>Depreciation</b>    |                           |                                                 |                |
| At 1 April 2020        | 43,138                    | 64,352                                          | 107,490        |
| Charge for the year    | 13,206                    | 5,072                                           | 18,278         |
| Disposals              | (14,738)                  | (25,456)                                        | (40,194)       |
| At 31 March 2021       | <u>41,606</u>             | <u>43,968</u>                                   | <u>85,574</u>  |
| <b>Net book values</b> |                           |                                                 |                |
| At 31 March 2021       | <u>206,991</u>            | <u>-</u>                                        | <u>206,991</u> |
| At 31 March 2020       | <u>218,762</u>            | <u>1</u>                                        | <u>218,763</u> |

**5 Stocks**

|                               | <b>2021</b>  | <b>2020</b>  |
|-------------------------------|--------------|--------------|
|                               | <b>£</b>     | <b>£</b>     |
| Raw materials and consumables | 1,000        | 1,000        |
|                               | <u>1,000</u> | <u>1,000</u> |

**6 Debtors**

|                                | <b>2021</b>    | <b>2020</b>    |
|--------------------------------|----------------|----------------|
|                                | <b>£</b>       | <b>£</b>       |
| Trade debtors                  | 237,618        | 275,706        |
| Other debtors                  | 15,096         | 3,430          |
| Prepayments and accrued income | 7,034          | 7,269          |
|                                | <u>259,748</u> | <u>286,405</u> |

**7 Creditors:**

amounts falling due within one year

|                                                             | <b>2021</b>    | <b>2020</b>    |
|-------------------------------------------------------------|----------------|----------------|
|                                                             | <b>£</b>       | <b>£</b>       |
| Deferred income                                             | 228,040        | 184,092        |
| Obligations under finance lease and hire purchase contracts | 21,280         | 21,916         |
| Trade creditors                                             | 67,941         | 131,970        |
| Other taxes and social security                             | 77,015         | 82,192         |
| Other creditors                                             | 2,029          | 19,339         |
| Accruals                                                    | 18,257         | 53,639         |
|                                                             | <u>414,562</u> | <u>493,148</u> |

**8 Creditors:**

amounts falling due after more than one year

|                                                             | <b>2021</b>    | <b>2020</b>    |
|-------------------------------------------------------------|----------------|----------------|
|                                                             | <b>£</b>       | <b>£</b>       |
| Obligations under finance lease and hire purchase contracts | 138,838        | 153,014        |
|                                                             | <u>138,838</u> | <u>153,014</u> |

**9 Loans and other debts due to members**

|                                              | <b>2021</b>    | <b>2020</b>    |
|----------------------------------------------|----------------|----------------|
|                                              | <b>£</b>       | <b>£</b>       |
| Loans from members                           | 213,312        | 151,133        |
| Amounts due to members in respect of profits | 103,066        | 62,179         |
|                                              | <u>316,378</u> | <u>213,312</u> |
| Amounts falling due within one year          | 316,378        | 213,312        |
|                                              | <u>316,378</u> | <u>213,312</u> |