

REGISTERED NUMBER: 01670782 (England and Wales)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2018
FOR
BRAHAM AND DIXON (1985) LIMITED

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FOR THE YEAR ENDED 30TH APRIL 2018

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BRAHAM AND DIXON (1985) LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30TH APRIL 2018

DIRECTORS:

E Mudd
Mrs G Mudd
E T Mudd

SECRETARY:

E Mudd

REGISTERED OFFICE:

88 Hodgson Street
Cleveland Street
Hull
East Yorkshire
HU8 7JB

REGISTERED NUMBER:

01670782 (England and Wales)

ACCOUNTANTS:

Cheetham Allen
Chartered Accountants
17 Wright Street
Hull
East Yorkshire
HU2 8HU

BALANCE SHEET
30TH APRIL 2018

	Notes	2018 £	2017 as restated £
FIXED ASSETS			
Tangible assets	4	194,349	197,888
CURRENT ASSETS			
Stocks		2,220	2,066
Debtors	5	283,079	236,468
Cash at bank and in hand		<u>79,035</u>	<u>97,093</u>
		364,334	335,627
CREDITORS			
Amounts falling due within one year	6	<u>127,513</u>	<u>113,152</u>
NET CURRENT ASSETS		<u>236,821</u>	<u>222,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		431,170	420,363
PROVISIONS FOR LIABILITIES	7	<u>3,478</u>	<u>4,185</u>
NET ASSETS		<u>427,692</u>	<u>416,178</u>
CAPITAL AND RESERVES			
Called up share capital	8	20,000	20,000
Retained earnings		<u>407,692</u>	<u>396,178</u>
SHAREHOLDERS' FUNDS		<u>427,692</u>	<u>416,178</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) 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.
- (b)

BALANCE SHEET - continued
30TH APRIL 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 28th December 2018 and were signed on its behalf by:

E Mudd - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH APRIL 2018

1. STATUTORY INFORMATION

Braham and Dixon (1985) Limited 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover represents net invoiced sales of goods and services, excluding value added tax.

Tangible fixed assets

Depreciation is calculated to write down the cost less estimated residual value of all fixed assets over their expected useful lives.

The rates generally applicable are:-

Freehold property	2% per annum - on cost
Plant and machinery	15% per annum - reducing balance method
Fixtures and fittings	at variable rates - reducing balance method
Motor vehicles	25% per annum - reducing balance method

No depreciation has been provided on the freehold property as the directors are of the opinion that the residual value of the freehold property is at least equal to the original cost.

Stocks

Stocks are stated at the lower of cost and net realisable value.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2018

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 13 (2017 - 13) .

4. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1st May 2017	233,058	167,356	40,707	19,458	460,579
Additions	-	-	420	-	420
At 30th April 2018	<u>233,058</u>	<u>167,356</u>	<u>41,127</u>	<u>19,458</u>	<u>460,999</u>
DEPRECIATION					
At 1st May 2017	60,801	148,052	34,903	18,935	262,691
Charge for year	-	2,896	932	131	3,959
At 30th April 2018	<u>60,801</u>	<u>150,948</u>	<u>35,835</u>	<u>19,066</u>	<u>266,650</u>
NET BOOK VALUE					
At 30th April 2018	<u>172,257</u>	<u>16,408</u>	<u>5,292</u>	<u>392</u>	<u>194,349</u>
At 30th April 2017	<u>172,257</u>	<u>19,304</u>	<u>5,804</u>	<u>523</u>	<u>197,888</u>

5. DEBTORS

	2018 £	2017 as restated £
Amounts falling due within one year:		
Trade debtors	168,313	142,922
Amounts recoverable on contracts	57,874	37,430
Other debtors	<u>6,892</u>	<u>6,116</u>
	<u>233,079</u>	<u>186,468</u>
Amounts falling due after more than one year:		
Other debtors	<u>50,000</u>	<u>50,000</u>
Aggregate amounts	<u>283,079</u>	<u>236,468</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 as restated £
Trade creditors	49,194	37,706
Taxation and social security	36,044	29,794
Other creditors	<u>42,275</u>	<u>45,652</u>
	<u>127,513</u>	<u>113,152</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2018

7. PROVISIONS FOR LIABILITIES

	2018	2017 as restated
	£	£
Deferred tax		
Accelerated capital allowances	<u>3,478</u>	<u>4,185</u>
		Deferred tax
		£
Balance at 1st May 2017		4,185
Accelerated capital allowances		<u>(707)</u>
Balance at 30th April 2018		<u>3,478</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2018	2017 as restated
Number:	Class:	Nominal value:		
			£	£
20,000	Ordinary	£1	<u>20,000</u>	<u>20,000</u>

9. ULTIMATE CONTROLLING PARTY

For both the current and previous year the company was under the control 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.