

**REGISTERED NUMBER: 02622761 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 August 2019

for

B.D.R. Micro Instruments Limited

Contents of the Financial Statements  
for the Year Ended 31 August 2019

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

**DIRECTOR:** M P Kircher

**SECRETARY:** Mrs D Kircher

**REGISTERED OFFICE:** Church Street  
Great Baddow  
Chelmsford  
Essex  
CM2 7JW

**REGISTERED NUMBER:** 02622761 (England and Wales)

**ACCOUNTANTS:** Townsend & Co Accountants Limited  
Office 3  
Kings Head Centre  
38 High Street  
Maldon  
Essex  
CM9 5PN

Balance Sheet  
31 August 2019

	Notes	31.8.19 £	£	31.8.18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		112,666		128,965
<b>CURRENT ASSETS</b>					
Stocks		2,072		2,072	
Debtors	5	346,239		236,121	
Cash at bank and in hand		<u>107,102</u>		<u>116,737</u>	
		455,413		354,930	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>154,765</u>		<u>100,054</u>	
<b>NET CURRENT ASSETS</b>			<u>300,648</u>		<u>254,876</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>413,314</u>		<u>383,841</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			66		66
Retained earnings			<u>413,248</u>		<u>383,775</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>413,314</u>		<u>383,841</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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)

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 Income Statement has not been delivered.

The financial statements were approved by the director on 24 August 2020 and were signed by:

M P Kircher - Director

Notes to the Financial Statements  
for the Year Ended 31 August 2019

**1. STATUTORY INFORMATION**

B.D.R. Micro Instruments 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 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2019

2. **ACCOUNTING POLICIES - continued**

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 18 (2018 - 18 ).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 September 2018	1,098,581
Additions	3,565
At 31 August 2019	<u>1,102,146</u>
<b>DEPRECIATION</b>	
At 1 September 2018	969,616
Charge for year	19,864
At 31 August 2019	<u>989,480</u>
<b>NET BOOK VALUE</b>	
At 31 August 2019	<u>112,666</u>
At 31 August 2018	<u>128,965</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.19 £	31.8.18 £
Trade debtors	<u>346,239</u>	<u>236,121</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 August 2019

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.19	31.8.18
	£	£
Trade creditors	64,552	44,859
Taxation and social security	34,016	28,903
Other creditors	56,197	26,292
	<u>154,765</u>	<u>100,054</u>



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.