

Registered number
04043373

BCL Consultant Hydrogeologists Ltd

Report and Accounts

31 January 2019

Accountants and Business Advisors
33 Wolverhampton Road
Cannock
Staffordshire
WS11 1AP

BCL Consultant Hydrogeologists Ltd**Registered number: 04043373****Balance Sheet****as at 31 January 2019**

	Notes	2019 £	2018 £
Fixed assets			
Tangible assets	2	39,264	16,431
Current assets			
Stocks		20,400	17,600
Debtors	3	118,374	101,482
Cash at bank and in hand		91,499	372,247
		<u>230,273</u>	<u>491,329</u>
Creditors: amounts falling due within one year	4	(116,195)	(104,055)
Net current assets		<u>114,078</u>	<u>387,274</u>
Total assets less current liabilities		<u>153,342</u>	<u>403,705</u>
Provisions for liabilities		(1,157)	(189)
Net assets		<u>152,185</u>	<u>403,516</u>
Capital and reserves			
Called up share capital		6	6
Profit and loss account		152,179	403,510
Shareholders' funds		<u>152,185</u>	<u>403,516</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

P R Burfitt

Director

Approved by the board on 12 September 2019

BCL Consultant Hydrogeologists Ltd

Notes to the Accounts

for the year ended 31 January 2019

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery etc...	33% Straight Line, 25% Reducing Balance
Fixtures, fittings, tools and equipment	25% Reducing Balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 February 2018	31,763	37,695	69,458
Additions	4,212	45,465	49,677
Disposals	(8,176)	(30,704)	(38,880)
At 31 January 2019	<u>27,799</u>	<u>52,456</u>	<u>80,255</u>
Depreciation			
At 1 February 2018	28,840	24,187	53,027
Charge for the year	1,901	13,528	15,429
On disposals	(8,056)	(19,408)	(27,464)
At 31 January 2019	<u>22,685</u>	<u>18,307</u>	<u>40,992</u>
Net book value			
At 31 January 2019	<u>5,114</u>	<u>34,149</u>	<u>39,263</u>
At 31 January 2018	<u>2,923</u>	<u>13,508</u>	<u>16,431</u>

3 Debtors

	2019 £	2018 £
Trade debtors	107,338	96,383
Amounts owed by group undertakings and undertakings in which the company has a participating interest	3,092	-
Other debtors	7,944	5,099
	<u>118,374</u>	<u>101,482</u>

4 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	5,749	11,303
Amounts owed to group undertakings and undertakings in which the company has a participating interest	28,031	-

Corporation tax	39,066	36,956
Other taxes and social security costs	20,747	20,578
Other creditors	22,602	35,218
	<u>116,195</u>	<u>104,055</u>

5 Related party transactions

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transactions with wholly owned subsidiaries within the group.

6 Controlling party

The company is owned by Burfitt Limited, Lister Holdings Limited and Chaplin Holdings Limited, which are under the control of its directors Paul Burfitt, Henry Lister and Gavin Chaplin respectively.

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.