

**REGISTERED NUMBER: 06793170 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 December 2017**

**for**

**Banner Business Dynamics Limited**

Harris & Co Limited  
Chartered Accountants  
Marland House  
13 Huddersfield Road  
Barnsley  
South Yorkshire  
S70 2LW

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for the Year Ended 31 December 2017**

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**Banner Business Dynamics Limited**

**Company Information  
for the Year Ended 31 December 2017**

**DIRECTOR:** Mr R M Banner

**REGISTERED OFFICE:** Marland House  
13 Huddersfield Road  
Barnsley  
South Yorkshire  
S70 2LW

**REGISTERED NUMBER:** 06793170 (England and Wales)

**ACCOUNTANTS:** Harris & Co Limited  
Chartered Accountants  
Marland House  
13 Huddersfield Road  
Barnsley  
South Yorkshire  
S70 2LW

**Balance Sheet**  
**31 December 2017**

	Notes	2017 £	£	2016 £	£
<b>FIXED ASSETS</b>					
Intangible assets	5		-		-
Tangible assets	6		<u>2,321</u>		<u>2,814</u>
			2,321		2,814
<b>CURRENT ASSETS</b>					
Debtors	7	379		212	
Cash at bank		<u>1,240</u>		<u>2,440</u>	
		1,619		2,652	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>7,454</u>		<u>3,272</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(5,835)</u>		<u>(620)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(3,514)</u>		<u>2,194</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Retained earnings			<u>(3,614)</u>		<u>2,094</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(3,514)</u>		<u>2,194</u>

**Balance Sheet - continued  
31 December 2017**

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2017.

The members have not required the Company to obtain an audit of its financial statements for the year ended 31 December 2017 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 20 December 2018 and were signed by:

Mr R M Banner - Director

**Notes to the Financial Statements  
for the Year Ended 31 December 2017**

**1. STATUTORY INFORMATION**

Banner Business Dynamics 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.

The presentation and functional currency of the financial statements is the Pound Sterling (£).

**2. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared on a going concern basis under the historical cost convention.

**Significant judgements and estimates**

The principal accounting policies and significant judgements and estimates applied in the preparation of these financial statements are set out below. These policies, judgements and estimates have been consistently applied to all years presented unless otherwise stated.

**Turnover**

Turnover represents amounts earned on goods and services provided during the year and derives from the provision of goods and services falling within the company's ordinary activities.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of three years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost straight line

All fixed assets are initially recorded at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Profit and Loss Account, 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017

## 3. ACCOUNTING POLICIES - continued

**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.

## 4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2016 - 1) .

## 5. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 January 2017	
and 31 December 2017	<u>29,900</u>
<b>AMORTISATION</b>	
At 1 January 2017	
and 31 December 2017	<u>29,900</u>
<b>NET BOOK VALUE</b>	
At 31 December 2017	<u>-</u>
At 31 December 2016	<u>-</u>

## 6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2017	5,014	-	5,014
Additions	-	916	916
Disposals	(2,034)	-	(2,034)
At 31 December 2017	<u>2,980</u>	<u>916</u>	<u>3,896</u>
<b>DEPRECIATION</b>			
At 1 January 2017	2,200	-	2,200
Charge for year	1,103	306	1,409
Eliminated on disposal	(2,034)	-	(2,034)
At 31 December 2017	<u>1,269</u>	<u>306</u>	<u>1,575</u>
<b>NET BOOK VALUE</b>			
At 31 December 2017	<u>1,711</u>	<u>610</u>	<u>2,321</u>
At 31 December 2016	<u>2,814</u>	<u>-</u>	<u>2,814</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2017**

<b>7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2017	2016
			£	£
Other debtors			<u>379</u>	<u>212</u>
<b>8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2017	2016
			£	£
Trade creditors			2,638	2,097
Taxation and social security			-	72
Other creditors			<u>4,816</u>	<u>1,103</u>
			<u>7,454</u>	<u>3,272</u>
<b>9. CALLED UP SHARE CAPITAL</b>				
Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2017	2016
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>



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