

Registered number  
08605844

**E M Badger Ltd**

**Filleted Accounts**

**31 July 2018**

**E M Badger Ltd****Registered number:** 08605844**Balance Sheet****as at 31 July 2018**

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	2	7,507	9,504
<b>Current assets</b>			
Debtors	3	1,651	4,200
Cash at bank and in hand		36,711	41,712
		<u>38,362</u>	<u>45,912</u>
<b>Creditors: amounts falling due within one year</b>	4	(40,685)	(45,965)
<b>Net current liabilities</b>		<u>(2,323)</u>	<u>(53)</u>
<b>Total assets less current liabilities</b>		<u>5,184</u>	<u>9,451</u>
<b>Provisions for liabilities</b>		(1,426)	(1,805)
<b>Net assets</b>		<u>3,758</u>	<u>7,646</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		3,757	7,645
<b>Shareholder's funds</b>		<u>3,758</u>	<u>7,646</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 member has 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.

Mr Edward Badger

Director

Approved by the board on 26 April 2019

**E M Badger Ltd**  
**Notes to the Accounts**  
**for the year ended 31 July 2018**

**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 (as applied to small entities by section 1A of the standard).

***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	20% straight line
Motor vehicles	25% reducing balance
Computer equipment	33% straight line

***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.

**2 Tangible fixed assets**

	<b>Computer Equipment</b>	<b>Plant and machinery etc</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 August 2017	733	2,622	13,275	16,630

Additions	416	454	-	870
At 31 July 2018	<u>1,149</u>	<u>3,076</u>	<u>13,275</u>	<u>17,500</u>
<b>Depreciation</b>				
At 1 August 2017	489	839	5,798	7,126
Charge for the year	383	615	1,869	2,867
At 31 July 2018	<u>872</u>	<u>1,454</u>	<u>7,667</u>	<u>9,993</u>
<b>Net book value</b>				
At 31 July 2018	<u>277</u>	<u>1,622</u>	<u>5,608</u>	<u>7,507</u>
At 31 July 2017	244	1,783	7,477	9,504

<b>3 Debtors</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade debtors	1,401	1,811
Other debtors	250	2,389
	<u>1,651</u>	<u>4,200</u>

<b>4 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	300	300
Directors' loan account	28,228	33,542
Accrued expenses	1,000	900
Taxation and social security costs	11,157	11,223
	<u>40,685</u>	<u>45,965</u>

## 5 Other information

E M Badger Ltd is a private company limited by shares and incorporated in England. Its registered office is:

36 Denison Road  
Ealing  
London  
W5 1NU

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.