

# **B&S CONTROLS LIMITED**

**Annual Report and Unaudited Financial Statements**  
for the Year Ended 30 November 2019

Umbrella Accountants LLP  
Bollin House Bollin Link  
Wilmslow  
Cheshire  
SK9 1DP

# **B&S CONTROLS LIMITED**

## **Contents**

Company Information	<u>1</u>
Balance Sheet	<u>2</u> to <u>3</u>
Notes to the Unaudited Financial Statements	<u>4</u> to <u>7</u>

# **B&S CONTROLS LIMITED**

## **Company Information**

<b>Directors</b>	Mrs Andrea Hunt Mr Stuart Hunt
<b>Registered office</b>	Bollin House Bollin Link Wilmslow Cheshire United Kingdom SK9 1DP
<b>Accountants</b>	Umbrella Accountants LLP Bollin House Bollin Link Wilmslow Cheshire SK9 1DP

# B&S CONTROLS LIMITED

(Registration number: 08758889)

## Balance Sheet as at 30 November 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	-	567
<b>Current assets</b>			
Debtors	<u>5</u>	18,106	15,526
Cash at bank and in hand		<u>36,815</u>	<u>16,249</u>
		54,921	31,775
<b>Creditors: Amounts falling due within one year</b>	<u>6</u>	<u>(27,312)</u>	<u>(22,870)</u>
<b>Net current assets</b>		<u>27,609</u>	<u>8,905</u>
<b>Net assets</b>		<u>27,609</u>	<u>9,472</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		<u>27,607</u>	<u>9,470</u>
<b>Total equity</b>		<u>27,609</u>	<u>9,472</u>

For the financial year ending 30 November 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 29 April 2020 and signed on its behalf by:

.....  
Mrs Andrea Hunt  
Director

The notes on pages 4 to 7 form an integral part of these financial statements.

**B&S CONTROLS LIMITED**

**(Registration number: 08758889)**

**Balance Sheet as at 30 November 2019**

.....  
Mr Stuart Hunt  
Director

The notes on pages 4 to 7 form an integral part of these financial statements.  
Page 3

# **B&S CONTROLS LIMITED**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 November 2019**

### **1 General information**

The company is a private company limited by share capital, incorporated in United Kingdom.

The address of its registered office is:

Bollin House  
Bollin Link  
Wilmslow  
Cheshire  
United Kingdom  
SK9 1DP  
United Kingdom

These financial statements were authorised for issue by the Board on 29 April 2020.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **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.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

# **B&S CONTROLS LIMITED**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 November 2019**

### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33.33% straight line depreciation method

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 2 (2018 - 2).

# B&S CONTROLS LIMITED

## Notes to the Unaudited Financial Statements for the Year Ended 30 November 2019

### 4 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 December 2018	2,443	2,443
At 30 November 2019	2,443	2,443
<b>Depreciation</b>		
At 1 December 2018	1,876	1,876
Charge for the year	567	567
At 30 November 2019	2,443	2,443
<b>Carrying amount</b>		
At 30 November 2019	-	-
At 30 November 2018	567	567

### 5 Debtors

	2019 £	2018 £
Trade debtors	18,106	15,526
	18,106	15,526

### 6 Creditors

#### Creditors: amounts falling due within one year

	2019 £	2018 £
<b>Due within one year</b>		
Taxation and social security	9,712	6,464
Corporation Tax	17,600	16,406
	27,312	22,870

### 7 Share capital

#### Allotted, called up and fully paid shares



# B&S CONTROLS LIMITED

## Notes to the Unaudited Financial Statements for the Year Ended 30 November 2019

	2019		2018	
	No.	£	No.	£
Ordinary Shares of £1 each	2	2	2	2

### 8 Dividends

	2019	2018
	£	£
Final dividend of £28,165 (2018 - £29,953) per ordinary share	56,329	59,905

### 9 Related party transactions

#### Transactions with directors

	At 1 December 2017	Repayments by director	At 30 November 2018
	£	£	£
<b>2018</b>			
<b>Mr Stuart Hunt</b>			
Non-interest bearing advances made to director (repayable on demand)	845	(845)	-

#### Directors' remuneration

The directors' remuneration for the year was as follows:

	2019	2018
	£	£
Remuneration	17,125	16,672

#### Other transactions with directors

Dividends of £28,165 and salary of £8,563 were paid to the Director, Mr Stuart Hunt during the year. At the balance sheet date, the amount due to Mr Stuart Hunt was £nil.

Dividends of £28,165 and salary of £8,563 were paid to the Director, Mrs Andrea Hunt during the year. At the balance sheet date, the amount due to Mrs Andrea Hunt was £nil.

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.