BTW (North) Limited FILLETED ACCOUNTS COVER

BTW (North) Limited

Company No. 08993192

Information for Filing with The Registrar

30 April 2017

BTW (North) Limited DIRECTORS
REPORT REGISTRAR

The Director presents his report and the accounts for the year ended 30 April 2017.

Principal activities

The principal activity of the company during the year under review was process serving, tracing, surveillance and enforcement.

Director

The Director who served at any time during the year was as follows:

J.G. Bytheway

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

J.G. Bytheway
Director
22 January 2018

BTW (North) Limited BALANCE SHEET REGISTRAR
at 30 April 2017

Company No. 08993192	**Notes**	**2017**	**2016**
		£	**£**
Fixed assets			
Tangible assets	2	2,604	2,309
		2,604	2,309
Current assets			
Debtors	3	19,599	8,877
Cash at bank and in hand		4,657	10,317
		24,256	19,194
Creditors: Amount falling due within one	4	(26,651)	(21,090)
Net current liabilities		(2,395)	(1,896)
Total assets less current liabilities		209	413
Net assets		209	413
Capital and reserves			
Called up share capital		100	100
Profit and loss account	5	109	313
Total equity		209	413

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 April 2017 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

As permitted by section 444 (5A)of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 22 January 2018

And signed on its behalf by:

J.G. Bytheway
Director

BTW (North) Limited NOTES TO THE ACCOUNTS REGISTRAR for the year ended 30 April 2017

1 **Accounting policies**

Basis of preparation

The accounts have been prepared 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) and the Companies Act 2006 . There were no material departures from that standard.
The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.
Revenue from the sale of goods is recognised when all the following conditions are satisfied:

• the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
• the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
• the amount of revenue can be measured reliably;
• it is probable that the economic benefits associated with the transaction will flow to the Company; and
• the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and depreciation

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.
Depreciation is provided at the following annual rates in order to write off the cost or valuation less the estimated residual value of each asset over its estimated useful life:

Furniture, fittings and equipment 25% Straight Line

33.33% on Computer Equipment

Leased assets

Where the company enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to the Company are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the Company at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately in profit or loss, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the Company's policy on borrowing costs (see the accounting policy above).
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Provisions

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.
Provisions are charged as an expense to the profit and loss account in the year that the Company becomes aware of the obligation, and are measured at the best estimate at balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.
When payments are eventually made, they are charged to the provision carried in the balance sheet.

2 **Tangible fixed assets**

	Fixtures, fittings and equipment	**Total**
	£	**£**
Cost or revaluation		
At 1 May 2016	2,976	2,976
Additions	1,432	1,432
At 30 April 2017	4,408	4,408
Depreciation		
At 1 May 2016	667	667
Charge for the year	1,137	1,137
At 30 April 2017	1,804	1,804
Net book values		
At 30 April 2017	2,604	2,604
At 30 April 2016	2,309	2,309

3 Debtors

	2017	2016
	£	£
Trade debtors	8,692	8,877
Loans to directors	10,907	-
	19,599	8,877

4 Creditors:

amounts falling due within one year

	2017	2016
	£	£
Bank loans and overdrafts	994	-
Other loans	3,000	-
Obligations under finance lease and hire purchase contracts	671	-
Trade creditors	4,087	3,557
Corporation tax	10,289	9,043
Other taxes and social security	6,339	7,696
Loans from directors	-	43
Other creditors	520	-
Accruals and deferred income	751	751
	26,651	21,090

5 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

6 Dividends

	2017	2016
	£	£
Dividends for the period:		
Dividends paid in the period	21,500	21,300
	21,500	21,300
Dividends by type:		
Equity dividends	21,500	21,300
	21,500	21,300

7 Related party disclosures

		2017	2016
Transactions with related parties		**£**	**£**
Name of related party	**J.G. Bytheway**		
Description of relationship between the parties	**Director**		
Description of transaction and general amounts involved	**Loan to director - repaid within 9 months of the financial year end.**		
Amount due from/(to) the related party		10,907	(43)
Provision for doubtful debts due from the related party		-	-
Amounts written off in the period in respect of debts from/(to) the related party		-	-

Controlling parties

Immediate controlling parties	J G Bytheway controls the company by virtue of being the sole shareholder.
Ultimate controlling party	J G Bytheway controls the company by virtue of being the sole shareholder.

8 Additional information

Its registered number is:
08993192
Its registered office is:
c/o Not Just Numbers Ltd
5 Carrwood Park
Selby Road
Leeds
LS15 4LG