

ABBREVIATED UNAUDITED ACCOUNTS
FOR THE PERIOD 1 AUGUST 2015 TO 31 MARCH 2016
FOR
BREAKING GROUND CONSTRUCTION LTD

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FOR THE PERIOD 1 AUGUST 2015 TO 31 MARCH 2016**

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BREAKING GROUND CONSTRUCTION LTD
COMPANY INFORMATION
FOR THE PERIOD 1 AUGUST 2015 TO 31 MARCH 2016

DIRECTOR: Miss H Adkin-Walker

REGISTERED OFFICE: Flat A
The Chestnuts
5 Kenilworth Road
Nottingham
Nottinghamshire
NG7 1DD

REGISTERED NUMBER: 09113987

**ABBREVIATED BALANCE SHEET
31 MARCH 2016**

	Notes	31.3.16 £	£	31.7.15 £	£
FIXED ASSETS					
Intangible assets	2		3,800		4,560
Tangible assets	3		<u>37,461</u>		<u>22,902</u>
			41,261		27,462
CURRENT ASSETS					
Debtors		158,431		94,905	
Cash at bank and in hand		<u>65,676</u>		<u>37,666</u>	
		224,107		132,571	
CREDITORS					
Amounts falling due within one year		<u>191,789</u>		<u>137,683</u>	
NET CURRENT ASSETS/(LIABILITIES)			<u>32,318</u>		<u>(5,112)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			73,579		22,350
CREDITORS					
Amounts falling due after more than one year			(21,801)		(16,788)
PROVISIONS FOR LIABILITIES			<u>(6,732)</u>		<u>(4,127)</u>
NET ASSETS			<u>45,046</u>		<u>1,435</u>
CAPITAL AND RESERVES					
Called up share capital	4		2		2
Profit and loss account			<u>45,044</u>		<u>1,433</u>
SHAREHOLDERS' FUNDS			<u>45,046</u>		<u>1,435</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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)

ABBREVIATED BALANCE SHEET - continued
31 MARCH 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 19 October 2016 and were signed by:

Miss H Adkin-Walker - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD 1 AUGUST 2015 TO 31 MARCH 2016**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc - 20% on reducing balance and 15% on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	
and 31 March 2016	<u>5,700</u>
AMORTISATION	
At 1 August 2015	1,140
Amortisation for period	<u>760</u>
At 31 March 2016	<u>1,900</u>
NET BOOK VALUE	
At 31 March 2016	<u>3,800</u>
At 31 July 2015	<u>4,560</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE PERIOD 1 AUGUST 2015 TO 31 MARCH 2016**

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	28,590
Additions	24,759
Disposals	<u>(5,500)</u>
At 31 March 2016	<u>47,849</u>
DEPRECIATION	
At 1 August 2015	5,688
Charge for period	5,800
Eliminated on disposal	<u>(1,100)</u>
At 31 March 2016	<u>10,388</u>
NET BOOK VALUE	
At 31 March 2016	<u>37,461</u>
At 31 July 2015	<u>22,902</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			
Number:	Class:	Nominal value:	31.3.16
			£
2	Ordinary	£1	<u>2</u>
			<u>2</u>

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the periods ended 31 March 2016 and 31 July 2015:

	31.3.16 £	31.7.15 £
Miss H Adkin-Walker		
Balance outstanding at start of period	18,721	-
Amounts advanced	41,419	34,150
Amounts repaid	<u>(75,474)</u>	<u>(15,429)</u>
Balance outstanding at end of period	<u>(15,334)</u>	<u>18,721</u>

BREAKING GROUND CONSTRUCTION LTD

**REPORT OF THE ACCOUNTANTS TO THE DIRECTOR OF
BREAKING GROUND CONSTRUCTION LTD**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 31 March 2016 set out on pages three to seven and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Date:

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.