

REGISTERED NUMBER: 07237200 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2018

for

2B Constructive Limited

**Contents of the Financial Statements
for the Year Ended 30 April 2018**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

2B Constructive Limited

**Company Information
for the Year Ended 30 April 2018**

DIRECTORS:

Mr S J Hill
Mrs N C Hill

SECRETARY:

REGISTERED OFFICE:

19 Mayfield Road
Desborough
Northamptonshire
NN14 2QE

REGISTERED NUMBER:

07237200 (England and Wales)

ACCOUNTANTS:

Clifford Roberts
63 Broad Green
Wellingborough
Northamptonshire
NN8 4LQ

2B Constructive Limited (Registered number: 07237200)**Balance Sheet
30 April 2018**

	Notes	2018 £	£	2017 £	£
FIXED ASSETS					
Tangible assets	4		6		6
CURRENT ASSETS					
Stocks		2,250		20,950	
Debtors	5	25,685		39,464	
Cash at bank		37,998		72,625	
		<u>65,933</u>		<u>133,039</u>	
CREDITORS					
Amounts falling due within one year	6	<u>21,774</u>		<u>66,092</u>	
NET CURRENT ASSETS			<u>44,159</u>		<u>66,947</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>44,165</u>		<u>66,953</u>
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Retained earnings			<u>44,163</u>		<u>66,951</u>
SHAREHOLDERS' FUNDS			<u>44,165</u>		<u>66,953</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

Balance Sheet - continued
30 April 2018

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 Board of Directors on 13 October 2018 and were signed on its behalf by:

Mrs N C Hill - Director

Mr S J Hill - Director

**Notes to the Financial Statements
for the Year Ended 30 April 2018**

1. STATUTORY INFORMATION

2B Constructive 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.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

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. The financial statements have been prepared under the historical cost convention.

Revenue

Turnover represents net invoices sale of goods and services, excluding value added tax.

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.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

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.

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 profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 30 April 2018

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2017 - 3) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 May 2017	
and 30 April 2018	<u>19,648</u>
DEPRECIATION	
At 1 May 2017	
and 30 April 2018	<u>19,642</u>
NET BOOK VALUE	
At 30 April 2018	<u>6</u>
At 30 April 2017	<u>6</u>

Fixed assets, included in the above, which are held under hire purchase contracts or finance leases are as follows:

	Plant and machinery etc £
COST	
At 1 May 2017	
and 30 April 2018	<u>17,260</u>
DEPRECIATION	
At 1 May 2017	
and 30 April 2018	<u>17,259</u>
NET BOOK VALUE	
At 30 April 2018	<u>1</u>
At 30 April 2017	<u>1</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	23,784	38,332
Other debtors	1,901	1,132
	<u>25,685</u>	<u>39,464</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2018

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Trade creditors	11,673	793
Taxation and social security	8,430	40,082
Other creditors	1,671	25,217
	<u>21,774</u>	<u>66,092</u>

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:		Nominal value:	2018	2017
Number:	Class:		£	£
2	Ordinary	1.00	<u>2</u>	<u>2</u>

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.