

Bath Translations Limited

Annual Report and Unaudited Financial Statements (Filleled)

for the Year Ended 31 March 2018

Bath Translations Limited

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Bath Translations Limited

(Registration number: 08926354)

Balance Sheet

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	4	3,072	3,236
Current assets			
Debtors	5	2,806	-
Cash at bank and in hand		1,455	2,237
		<hr/>	<hr/>
		4,261	2,237
Creditors: Amounts falling due within one year	6	(7,172)	(5,287)
		<hr/>	<hr/>
Net current liabilities		(2,911)	(3,050)
		<hr/>	<hr/>
Net assets		161	186
		<hr/>	<hr/>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		61	86
		<hr/>	<hr/>
Total equity		161	186
		<hr/>	<hr/>

The notes on pages [3](#) to [7](#) form an integral part of these financial statements.

Bath Translations Limited

(Registration number: 08926354)

Balance Sheet

31 March 2018

For the financial year ending 31 March 2018 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 17 December 2018 and signed on its behalf by:

.....

J Tuff

Director

The notes on pages [3](#) to [7](#) form an integral part of these financial statements.

Bath Translations Limited

Notes to the Financial Statements Year Ended 31 March 2018

1 General information

The company is a private company limited by share capital incorporated in England and Wales.

The address of its registered office is:

The Old Church School
Butts Hill
Frome
Somerset
BA11 1HR

The principal place of business is:

3 Walnut Close
Sutton Veny
Wiltshire
BA12 7BS

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 Financial Reporting Standard 102 Section 1A - '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.

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.

Bath Translations Limited

Notes to the Financial Statements Year Ended 31 March 2018

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:

Asset class	Depreciation method and rate
Office equipment	25% on the reducing balance

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.

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Notes to the Financial Statements

Year Ended 31 March 2018

Defined contribution pension obligation

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 1 (2017 - 2).

Bath Translations Limited

**Notes to the Financial Statements
Year Ended 31 March 2018**

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 April 2017	6,427	6,427
Additions	854	854
At 31 March 2018	<u>7,281</u>	<u>7,281</u>
Depreciation		
At 1 April 2017	3,191	3,191
Charge for the year	1,018	1,018
At 31 March 2018	<u>4,209</u>	<u>4,209</u>
Carrying amount		
At 31 March 2018	<u><u>3,072</u></u>	<u><u>3,072</u></u>
At 31 March 2017	<u><u>3,236</u></u>	<u><u>3,236</u></u>

5 Debtors

	2018 £	2017 £
Trade debtors	2,806	-
Total current trade and other debtors	<u><u>2,806</u></u>	<u><u>-</u></u>

6 Creditors

	2018 £	2017 £
Due within one year		
Trade creditors	2,601	-
Taxation and social security	376	539
Other creditors	4,195	4,748
	<u><u>7,172</u></u>	<u><u>5,287</u></u>

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**Notes to the Financial Statements
Year Ended 31 March 2018**

7 Related party transactions

Transactions with directors

	At 1 April 2017 £	Repayments to director £	At 31 March 2018 £
2018			
J Tuff			
Directors loan account	4,086	(586)	3,500

	At 1 April 2016 £	Advances by director £	At 31 March 2017 £
2017			
J Tuff			
Directors loan account	1,369	2,717	4,086