

Barnsley Hewett and Mallinson Limited

Unaudited Filleted Accounts

30 April 2018

~~Barnesley Hewett and Mallinson Limited~~

Registered number: 02122399

**Balance Sheet**

as at 30 April 2018

	Notes	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	3	17,991	1,450
Investments	4	14,294	14,294
		<u>32,285</u>	<u>15,744</u>
<b>Current assets</b>			
Debtors	5	277,192	392,923
Cash at bank and in hand		66,448	137,499
		<u>343,640</u>	<u>530,422</u>
<b>Creditors: amounts falling due within one year</b>	6	(26,762)	(72,706)
<b>Net current assets</b>		<u>316,878</u>	<u>457,716</u>
<b>Net assets</b>		<u>349,163</u>	<u>473,460</u>
<b>Capital and reserves</b>			
Called up share capital		4,219	4,219
Revaluation reserve	7	7,031	7,031
Profit and loss account		337,913	462,210
<b>Shareholders' funds</b>		<u>349,163</u>	<u>473,460</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

M L Harrison

Director

Approved by the board on 22 January 2019

## Notes to the Accounts

### for the year ended 30 April 2018

#### 1 Accounting policies

##### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and 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).

##### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

##### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	15%-20% straight line
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##### ***Investments***

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

##### ***Long Term Contracts***

Where the outcome of incomplete contracts can be assessed with reasonable certainty, the attributable profit is recognised in the profit and loss account as an appropriate proportion of the estimated profit for that contract. The amount by which turnover is in excess of progress payments received and receivable is classified as amounts recoverable on contracts and separately disclosed in debtors. In assessing amounts recoverable, the directors provide for the cost of potential claims based on experience.

##### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

##### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2018</b>	<b>2017</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>12</u>	<u>15</u>
<b>3 Tangible fixed assets</b>		<b>Land and buildings</b>
		<b>£</b>
<b>Cost</b>		
At 1 May 2017		332,184
Additions		<u>21,120</u>
At 30 April 2018		<u>353,304</u>
<b>Depreciation</b>		
At 1 May 2017		330,734
Charge for the year		<u>4,579</u>
At 30 April 2018		<u>335,313</u>
<b>Net book value</b>		
At 30 April 2018		<u>17,991</u>
At 30 April 2017		1,450
<b>4 Investments</b>		<b>Other investments</b>
		<b>£</b>
<b>Cost</b>		
At 1 May 2017		14,294
At 30 April 2018		<u>14,294</u>

<b>5 Debtors</b>	<b>2018</b>	<b>2017</b>
	£	£
Trade debtors	166,462	151,875
Other debtors	110,730	241,048
	<u>277,192</u>	<u>392,923</u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2018</b>	<b>2017</b>
	£	£
Trade creditors	4,227	25,914
Taxation and social security costs	8,367	30,249
Other creditors	14,168	16,543
	<u>26,762</u>	<u>72,706</u>
<b>7 Capital redemption reserve</b>	<b>2018</b>	<b>2017</b>
	£	£
At 1 May 2017	7,031	5,000
Purchase of own shares	-	2,031
	<u>7,031</u>	<u>7,031</u>
<b>8 Capital commitments</b>	<b>2018</b>	<b>2017</b>
	£	£
Amounts contracted for but not provided in the accounts	<u>23,345</u>	<u>-</u>
<b>9 Other financial commitments</b>	<b>2018</b>	<b>2017</b>
	£	£
Total future minimum payments under non-cancellable operating leases	<u>26,802</u>	<u>-</u>

**10 Other information**

Barnsley Hewett and Mallinson Limited is a private company limited by shares and incorporated in England. Its registered office is:

Unit 5  
 121 Mortlake High Street  
 London  
 SW14 8SN