

Company registration number: 3879467

**B & M ASSOCIATES LIMITED**

Unaudited filleted financial statements

30 November 2021

Coulter & Co.

Chartered Certified Accountants

**Contents**

Directors and other information

Directors report

Accountants report

Statement of financial position

Notes to the financial statements

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**Directors and other information**

<b>Directors</b>	R W Bell
	M W Tyler
	L R Fry
	B A Digby
	T Bell
<b>Secretary</b>	B A Digby
<b>Company number</b>	3879467
<b>Registered office</b>	Pera Business Park
	M03 Tower Building
	Nottingham Road
	Melton Mowbray
	LE13 0PB
<b>Business address</b>	Pera Business Park
	Nottingham Road
	Melton Mowbray
	Leicestershire
	LE13 0PB
<b>Accountants</b>	Coulter & Co
	Pera Business Park
	M03 Tower Building
	Nottingham Road
	Melton Mowbray
	LE13 0PB

<b>Bankers</b>	<i>Apache</i>	National Westminster Bank PLC
		7 High Street
		Melton Mowbray
		Leicestershire
		LE13 0TT

**Directors report**

**Year ended 30 November 2021**

The directors present their report and the unaudited financial statements of the company for the year ended 30 November 2021.

**Directors**

The directors who served the company during the year were as follows:

R W Bell
M W Tyler
L R Fry
B A Digby
T Bell

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 06 July 2022 and signed on behalf of the board by:

M W Tyler

Director

**B & M ASSOCIATES LIMITED**

*Apache*

**Chartered accountants report to the board of directors on the preparation of the  
unaudited statutory financial statements of B & M ASSOCIATES LIMITED**

**Year ended 30 November 2021**

As described on the statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 30 November 2021 which comprise the statement of financial position and related notes.

You consider that the company is exempt from an audit under the Companies Act 2006. 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 from information and explanations supplied to us.

**Coulter & Co**

**Chartered Certified Accountants**

**Pera Business Park**

**M03 Tower Building**

**Nottingham Road**

**Melton Mowbray**

**LE13 0PB**

6 July 2022

## Statement of financial position

30 November 2021

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5	9,355		5,933	
			9,355		5,933
<b>Current assets</b>					
Debtors	6	212,817		210,381	
Cash at bank and in hand		333,437		297,337	
		546,254		507,718	
<b>Creditors: amounts falling due within one year</b>	7	( 160,014)		( 130,847)	
<b>Net current assets</b>			386,240		376,871
<b>Total assets less current liabilities</b>			395,595		382,804
<b>Net assets</b>			395,595		382,804
<b>Capital and reserves</b>					
Called up share capital			114		114
Profit and loss account			395,481		382,690
<b>Shareholders funds</b>			395,595		382,804

For the year ending 30 November 2021 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 financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

[www.datalog.co.uk](http://www.datalog.co.uk)

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

*Apache*

These financial statements were approved by the board of directors and authorised for issue on 06 July 2022 , and are signed on behalf of the board by:

M W Tyler

Director

Company registration number: 3879467

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**Notes to the financial statements**

**Year ended 30 November 2021**

**1. General information**

The company is a private company limited by shares, registered in England. The address of the registered office is B & M Associates Limited, Pera Business Park, M03 Tower Building, Nottingham Road, Melton Mowbray, LE13 0PB.

**2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

**3. Accounting policies**

**Basis of preparation**

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

**Taxation** *Apache*

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

**Tangible assets**

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	-	25 %
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

**4. Staff costs**

The average number of persons employed by the company during the year amounted to 26 (2020: 24 ).

The aggregate payroll costs incurred during the year were:

	2021	2020
	£	£
Wages and salaries	678,902	642,228
Other pension costs	60,910	56,587
	<u>739,812</u>	<u>698,815</u>

5. Tangible assets

Apache

	Fixtures, fittings and equipment	<b>Total</b>
	£	£
<b>Cost</b>		
At 1 December 2020	174,459	174,459
Additions	9,051	9,051
	<u>183,510</u>	<u>183,510</u>
<b>At 30 November 2021</b>		
<b>Depreciation</b>		
At 1 December 2020	168,526	168,526
Charge for the year	5,629	5,629
	<u>174,155</u>	<u>174,155</u>
<b>At 30 November 2021</b>		
<b>Carrying amount</b>		
<b>At 30 November 2021</b>	9,355	9,355
	<u>5,933</u>	<u>5,933</u>
At 30 November 2020		

6. Debtors

	2021	2020
	£	£
Trade debtors	209,397	206,961
Other debtors	3,420	3,420
	<u>212,817</u>	<u>210,381</u>

7. Creditors: amounts falling due within one year

	2021	2020
	£	£
Corporation tax	73,185	46,107
Social security and other taxes	64,764	59,630
Other creditors	22,065	25,110
	<u>160,014</u>	<u>130,847</u>