

**B.S.B. (NORMANTON) LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

C W Dix Limited

Accountants & Business Advisors

4b Silkwood Court  
Wakefield  
West Yorkshire  
WF5 9TP

**B.S.B. (Normanton) Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 March 2022**

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**B.S.B. (Normanton) Limited**  
**Balance Sheet**  
**As at 31 March 2022**

Registered number: 00683485

		<b>2022</b>		<b>2021</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		24,367		19,699
			24,367		19,699
<b>CURRENT ASSETS</b>					
Stocks	<b>4</b>	41,336		40,193	
Debtors	<b>5</b>	18,541		5,154	
Cash at bank and in hand		104,107		96,270	
		163,984		141,617	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(16,249 )		(15,219 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			147,735		126,398
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			172,102		146,097
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(1,725 )		(838 )
<b>NET ASSETS</b>			170,377		145,259
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>	1,000		1,000	
Profit and Loss Account		169,377		144,259	
<b>SHAREHOLDERS' FUNDS</b>			170,377		145,259

**B.S.B. (Normanton) Limited**  
**Balance Sheet (continued)**  
**As at 31 March 2022**

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For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Mr D Bennett

Director

**20/12/2022**

The notes on pages 3 to 5 form part of these financial statements.

**B.S.B. (Normanton) Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 March 2022**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost basis and in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the basis shown. Freehold property is stated at cost.

Freehold	Not depreciated
Plant & Machinery	25% per annum straight line

**1.4. Stocks and Work in Progress**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**1.5. Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

**1.6. Government Grant**

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

**1.7. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**2. Average Number of Employees**

Average number of employees, including directors, during the year was: 6 (2021: 6)

**B.S.B. (Normanton) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

**3. Tangible Assets**

	<b>Land &amp; Property Freehold</b>	<b>Plant &amp; Machinery</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 April 2021	15,287	34,700	49,987
Additions	-	7,694	7,694
As at 31 March 2022	<u>15,287</u>	<u>42,394</u>	<u>57,681</u>
<b>Depreciation</b>			
As at 1 April 2021	-	30,288	30,288
Provided during the period	-	3,026	3,026
As at 31 March 2022	<u>-</u>	<u>33,314</u>	<u>33,314</u>
<b>Net Book Value</b>			
As at 31 March 2022	<u>15,287</u>	<u>9,080</u>	<u>24,367</u>
As at 1 April 2021	<u>15,287</u>	<u>4,412</u>	<u>19,699</u>

**4. Stocks**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Stock - finished goods	41,336	40,193
	<u>41,336</u>	<u>40,193</u>

**5. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	17,487	4,100
Other debtors	1,054	1,054
	<u>18,541</u>	<u>5,154</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Corporation tax	4,498	3,478
VAT	3,251	4,241
Accruals and deferred income	500	3,500
Directors' loan accounts	8,000	4,000
	<u>16,249</u>	<u>15,219</u>

**7. Share Capital**

	<b>2022</b>	<b>2021</b>
Allotted, Called up and fully paid	<u>1,000</u>	<u>1,000</u>

**B.S.B. (Normanton) Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 March 2022**

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**8. General Information**

B.S.B. (Normanton) Limited Registered number 00683485 is a limited by shares company incorporated in England & Wales. The Registered Office is Altofts Road, Normanton, WF6 2AY.

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.