Registered number: 00683485

B.S.B. (NORMANTON) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

C W Dix Limited
Accountants & Business Advisors
4b Silkwood Court
Wakefield
West Yorkshire
WF5 9TP

Contents

B.S.B. (Normanton) Limited
Balance Sheet
As At 31 March 2023

Registered number: 00683485

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible Assets	**4**		22,097		24,367
			22,097		24,367
CURRENT ASSETS					
Stocks	**5**	42,000		41,336	
Debtors	**6**	18,400		18,541	
Cash at bank and in hand		140,708		104,107	
		201,108		163,984	
Creditors: Amounts Falling Due Within One Year	**7**	(30,711)		(16,249)	
NET CURRENT ASSETS (LIABILITIES)			170,397		147,735
TOTAL ASSETS LESS CURRENT LIABILITIES			192,494		172,102
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(1,294)		(1,725)
NET ASSETS			191,200		170,377
CAPITAL AND RESERVES					
Called up share capital	**8**		1,000		1,000
Profit and Loss Account			190,200		169,377
SHAREHOLDERS' FUNDS			191,200		170,377

For the year ending 31 March 2023 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

Mr D Bennett

Director

19/12/2023

The notes on pages 3 to 4 form part of these financial statements.

1. 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.

2. Accounting Policies

2.1. 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.

2.2. Turnover

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

2.3. 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

2.4. 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.

2.5. 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.

2.6. 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.

2.7. 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.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 6 (2022: 6)

4. Tangible Assets

	Land & Property Freehold	Plant & Machinery	Total
	£	£	£
Cost			
As at 1 April 2022	15,287	42,394	57,681
As at 31 March 2023	15,287	42,394	57,681
Depreciation			
As at 1 April 2022	-	33,314	33,314
Provided during the period	-	2,270	2,270
As at 31 March 2023	-	35,584	35,584
Net Book Value			
As at 31 March 2023	15,287	6,810	22,097
As at 1 April 2022	15,287	9,080	24,367

5. Stocks

	2023	2022
	£	£
Finished goods	42,000	41,336
	42,000	41,336

6. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	18,400	17,487
Other debtors	-	1,054
	18,400	18,541

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Corporation tax	6,625	4,498
VAT	6,313	3,251
Accruals and deferred income	5,773	500
Directors' loan accounts	12,000	8,000
	30,711	16,249

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	1,000	1,000