

# Birkenhead Monumental Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 August 2019

Stubbs Parkin Limited  
Chartered Accountants  
55 Hoghton Street  
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PR9 0PG

**Birkenhead Monumental Limited**

**Contents**

Balance Sheet	<u>1</u>
Notes to the Financial Statements	<u>2</u> to <u>3</u>

**Birkenhead Monumental Limited**  
**(Registration number: 03821022)**  
**Balance Sheet as at 31 August 2019**

	Note	2019 £	2018 £
<b>Creditors:</b> Amounts falling due within one year	<u>5</u>	<u>(13,105)</u>	<u>(13,105)</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		<u>(13,107)</u>	<u>(13,107)</u>
<b>Total equity</b>		<u>(13,105)</u>	<u>(13,105)</u>

For the financial year ending 31 August 2019 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 31 May 2020 and signed on its behalf by:

.....

Mr D E Williams

Director

The notes on pages 2 to 3 form an integral part of these financial statements.  
Page 1

# **Birkenhead Monumental Limited**

## **Notes to the Financial Statements for the Year Ended 31 August 2019**

### **1 General information**

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

The address of its registered office is:

27 Brookway  
North Cheshire Trading Estate  
Prenton  
Wirral  
Wirral  
CH43 3DS

### **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.

#### **Goodwill**

Goodwill arising on the acquisition of an entity represents the excess of the cost of acquisition over the company's interest in the net fair value of the identifiable assets, liabilities and contingent liabilities of the entity recognised at the date of acquisition. Goodwill is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill is held in the currency of the acquired entity and revalued to the closing rate at each reporting period date. Goodwill is amortised over its useful life, which shall not exceed ten years if a reliable estimate of the useful life cannot be made.

#### **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.

# Birkenhead Monumental Limited

## Notes to the Financial Statements for the Year Ended 31 August 2019

### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2018 - 2).

### 4 Intangible assets

	Goodwill £	Total £
<b>Cost or valuation</b>		
At 1 September 2018	15,000	15,000
At 31 August 2019	15,000	15,000
<b>Amortisation</b>		
At 1 September 2018	15,000	15,000
At 31 August 2019	15,000	15,000
<b>Carrying amount</b>		
At 31 August 2019	-	-

### 5 Creditors

#### Creditors: amounts falling due within one year

	2019 £	2018 £
<b>Due within one year</b>		
Amounts owed to related parties	13,105	13,105

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.