

REGISTERED NUMBER: 09345656 (England and Wales)

Financial Statements
for the Year Ended 31st December 2018
for
BUILDING RELATIONS LTD

Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

**Contents of the Financial Statements
for the year ended 31st December 2018**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

BUILDING RELATIONS LTD
Company Information
for the year ended 31st December 2018

DIRECTOR: Mrs R Colgan

REGISTERED OFFICE: 1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

REGISTERED NUMBER: 09345656 (England and Wales)

ACCOUNTANTS: Attenboroughs (Accountants) Limited
Chartered Certified Accountants
1 Tower House
Tower Centre
Hoddesdon
Hertfordshire
EN11 8UR

BANKERS: The Royal Bank of Scotland
Direct Business Banking
PO Box 5479
1 Spinningfields Square
Manchester
M61 0NH

BUILDING RELATIONS LTD (REGISTERED NUMBER: 09345656)

**Balance Sheet
31st December 2018**

	Notes	31/12/18 £	£	31/12/17 £	£
FIXED ASSETS					
Tangible assets	4		2,510		919
CURRENT ASSETS					
Debtors	5	60,064		41,544	
Cash at bank and in hand		<u>29,203</u>		<u>35,588</u>	
		89,267		77,132	
CREDITORS					
Amounts falling due within one year	6	<u>67,072</u>		<u>55,393</u>	
NET CURRENT ASSETS			<u>22,195</u>		<u>21,739</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			24,705		22,658
PROVISIONS FOR LIABILITIES			<u>477</u>		<u>175</u>
NET ASSETS			<u><u>24,228</u></u>		<u><u>22,483</u></u>
CAPITAL AND RESERVES					
Called up share capital	7		100		1
Retained earnings			<u>24,128</u>		<u>22,482</u>
SHAREHOLDERS' FUNDS			<u><u>24,228</u></u>		<u><u>22,483</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The notes form part of these financial statements

**Balance Sheet - continued
31st December 2018**

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 4th April 2019 and were signed by:

Mrs R Colgan - Director

Notes to the Financial Statements
for the year ended 31st December 2018

1. **STATUTORY INFORMATION**

BUILDING RELATIONS LTD is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 25% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 11 (2017 - 5).

Notes to the Financial Statements - continued
for the year ended 31st December 2018

4.	TANGIBLE FIXED ASSETS				Computer equipment £
	COST				
	At 1st January 2018				1,636
	Additions				<u>2,420</u>
	At 31st December 2018				<u>4,056</u>
	DEPRECIATION				
	At 1st January 2018				717
	Charge for year				<u>829</u>
	At 31st December 2018				<u>1,546</u>
	NET BOOK VALUE				
	At 31st December 2018				<u>2,510</u>
	At 31st December 2017				<u>919</u>
5.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31/12/18	31/12/17
				£	£
	Trade debtors			57,879	40,676
	Other debtors			<u>2,185</u>	<u>868</u>
				<u>60,064</u>	<u>41,544</u>
6.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			31/12/18	31/12/17
				£	£
	Trade creditors			4,467	3,367
	Tax			6,086	8,804
	Social security and other taxes			3,253	(2,232)
	VAT			19,938	11,049
	Other creditors			1,866	5,031
	Directors' current accounts			29,152	27,064
	Accrued expenses			<u>2,310</u>	<u>2,310</u>
				<u>67,072</u>	<u>55,393</u>
7.	CALLED UP SHARE CAPITAL				
	Allotted, issued and fully paid:				
	Number:	Class:	Nominal value:	31/12/18	31/12/17
				£	£
	75	Ordinary	£1	50	1
	25	A Ordinary	£1	<u>50</u>	<u>-</u>
				<u>100</u>	<u>1</u>

**Notes to the Financial Statements - continued
for the year ended 31st December 2018**

7. CALLED UP SHARE CAPITAL - continued

The following shares were issued during the year for cash at par :

99 Ordinary shares of £1

8. ULTIMATE CONTROLLING PARTY

The controlling party is Mrs R Colgan.

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.