

**REGISTERED NUMBER: 01843364 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2018  
FOR  
B.D.S. TRAILERS LIMITED**

Hodgson & Oldfield  
20 Paradise Square  
Sheffield  
S1 2DE

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 October 2018**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**B.D.S. TRAILERS LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 October 2018**

**DIRECTORS:**

K Brooks  
Mrs S Brooks

**REGISTERED OFFICE:**

3 Mill Close  
Laughton  
Sheffield  
S25 1ZG

**REGISTERED NUMBER:**

01843364 (England and Wales)

**ACCOUNTANTS:**

Hodgson & Oldfield  
20 Paradise Square  
Sheffield  
S1 2DE

**B.D.S. TRAILERS LIMITED (REGISTERED NUMBER: 01843364)****BALANCE SHEET  
31 October 2018**

	Notes	31.10.18 £	£	31.10.17 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		80,882		83,741
Investment property	5		<u>150,441</u>		<u>150,441</u>
			231,323		234,182
<b>CURRENT ASSETS</b>					
Stocks		98,855		300,026	
Debtors	6	9,545		6,592	
Cash at bank and in hand		<u>572,406</u>		<u>251,786</u>	
		680,806		558,404	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>105,332</u>		<u>94,298</u>	
<b>NET CURRENT ASSETS</b>			<u>575,474</u>		<u>464,106</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			806,797		698,288
<b>PROVISIONS FOR LIABILITIES</b>			<u>9,337</u>		<u>9,567</u>
<b>NET ASSETS</b>			<u>797,460</u>		<u>688,721</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			12		12
Retained earnings			<u>797,448</u>		<u>688,709</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>797,460</u>		<u>688,721</u>

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

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

The directors acknowledge their 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

**B.D.S. TRAILERS LIMITED (REGISTERED NUMBER: 01843364)**

**BALANCE SHEET - continued**  
**31 October 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 Board of Directors on 23 July 2019 and were signed on its behalf by:

K Brooks - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 October 2018**

**1. STATUTORY INFORMATION**

B.D.S. Trailers Limited 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax. Turnover is recognised when the goods are physically collected by or delivered to the customer.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 33% on cost, 25% on reducing balance and 10% on reducing balance

**Investment property**

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" investment properties are revalued annually and the aggregate surplus or deficit after taxation is transferred to a fair value reserve. The Directors consider that this accounting policy results in the financial statements giving a true and fair view. Depreciation is only one of the many factors reflected in the annual valuation and the amount which might otherwise been shown cannot be separately identified or quantified.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is determined on a first in first out basis. Net realisable value represents estimated selling price.

**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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 October 2018**

**2. ACCOUNTING POLICIES - continued**

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2017 - 4) .

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 November 2017	117,553	100,040	217,593
Additions	-	33,640	33,640
Disposals	-	(31,070)	(31,070)
At 31 October 2018	<u>117,553</u>	<u>102,610</u>	<u>220,163</u>
<b>DEPRECIATION</b>			
At 1 November 2017	84,165	49,687	133,852
Charge for year	1,650	10,899	12,549
Eliminated on disposal	-	(7,120)	(7,120)
At 31 October 2018	<u>85,815</u>	<u>53,466</u>	<u>139,281</u>
<b>NET BOOK VALUE</b>			
At 31 October 2018	<u>31,738</u>	<u>49,144</u>	<u>80,882</u>
At 31 October 2017	<u>33,388</u>	<u>50,353</u>	<u>83,741</u>

Included in cost of land and buildings is freehold land of £ 22,572 (2017 - £ 22,572 ) which is not depreciated.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 October 2018**

**5. INVESTMENT PROPERTY**

Total  
£

**FAIR VALUE**

At 1 November 2017

and 31 October 2018

150,441

**NET BOOK VALUE**

At 31 October 2018

150,441

At 31 October 2017

150,441

The investment property was valued on an open market basis on 31 October 2018 by K Brooks, director of the company.

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.18	31.10.17
	£	£
Trade debtors	4,306	1,914
Other debtors	<u>5,239</u>	<u>4,678</u>
	<u>9,545</u>	<u>6,592</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.18	31.10.17
	£	£
Trade creditors	4,022	28,987
Taxation and social security	97,378	60,037
Other creditors	<u>3,932</u>	<u>5,274</u>
	<u>105,332</u>	<u>94,298</u>

**8. ULTIMATE CONTROLLING PARTY**

The controlling party is K Brooks.



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.