

# Bert Dalton & Son Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 31 December 2018

Bissell & Brown Limited

Chartered Accountants

Charter House

56 High Street

Sutton Coldfield

West Midlands

B72 1UJ

**Bert Dalton & Son Limited**  
**(Registration number: 00464691)**  
**Balance Sheet as at 31 December 2018**

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	<u>3</u>	50,408	50,408
<b>Current assets</b>			
Debtors	<u>4</u>	504	504
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	(681)	(681)
<b>Net current liabilities</b>		(177)	(177)
<b>Total assets less current liabilities</b>		50,231	50,231
<b>Provisions for liabilities</b>	<u>6</u>	(72)	(72)
<b>Net assets</b>		<u>50,159</u>	<u>50,159</u>
<b>Capital and reserves</b>			
Called up share capital		602	602
Revaluation reserve		36,937	36,937
Profit and loss account		12,620	12,620
<b>Total equity</b>		<u>50,159</u>	<u>50,159</u>

For the financial year ending 31 December 2018 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved and authorised by the Board on 15 April 2019 and signed on its behalf by:

.....  
P L Dalton  
Director

The notes on pages 2 to 4 form an integral part of these financial statements.

# **Bert Dalton & Son Limited**

## **Notes to the Financial Statements for the Year Ended 31 December 2018**

### **1 General information**

The company is a private company limited by share capital, incorporated in England & Wales. The company's registration number is 00464691.

The address of its registered office is:

Newton Place  
Handsworth  
Birmingham  
B18 5JX

These financial statements were authorised for issue by the Board on 15 April 2019.

### **2 Accounting policies**

#### **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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

#### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & Machinery	5% on reducing balance

#### **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.

# Bert Dalton & Son Limited

## Notes to the Financial Statements for the Year Ended 31 December 2018 (continued)

### 3 Tangible assets

	Land and buildings £	Furniture, fittings and equipment £	Other tangible assets £	Total £
<b>Cost or valuation</b>				
At 1 January 2018	50,000	1,129	95	51,224
At 31 December 2018	50,000	1,129	95	51,224
<b>Depreciation</b>				
At 1 January 2018	-	816	-	816
At 31 December 2018	-	816	-	816
<b>Carrying amount</b>				
At 31 December 2018	50,000	313	95	50,408
At 31 December 2017	50,000	313	95	50,408

Included within the net book value of land and buildings above is £50,000 (2017 - £50,000) in respect of freehold land and buildings.

### 4 Debtors

	2018 £	2017 £
Trade debtors	504	504
	504	504

### 5 Creditors

	2018 £	2017 £
<b>Due within one year</b>		
Trade creditors	681	681

### 6 Deferred tax and other provisions

	Deferred tax £	Total £
At 1 January 2018	72	72
At 31 December 2018	72	72

## **Bert Dalton & Son Limited**

### **Notes to the Financial Statements for the Year Ended 31 December 2018 (continued)**

#### **7 Parent and ultimate parent undertaking**

The company's immediate parent is Bert Dalton Holdings Limited, incorporated in England.

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