

BTECH LTD**Registered number:** 04926926**Balance Sheet****as at 31 August 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	3	42,005	24,214
Current assets			
Stocks		2,500	2,500
Debtors	4	373,441	211,499
Cash at bank and in hand		137,692	190,818
		<u>513,633</u>	<u>404,817</u>
Creditors: amounts falling due within one year	5	(134,937)	(81,085)
Net current assets		<u>378,696</u>	<u>323,732</u>
Total assets less current liabilities		<u>420,701</u>	<u>347,946</u>
Provisions for liabilities		(254)	(254)
Net assets		<u>420,447</u>	<u>347,692</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		420,347	347,592
Shareholders' funds		<u>420,447</u>	<u>347,692</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Brendan Tynan

Director

Approved by the board on 2 November 2017

BTECH LTD
Notes to the Accounts
for the year ended 31 August 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover represents the value, net of value added tax, of services provided to customers.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates

Office equipment	over 3 years
Tools and equipment	over 5 years
Motor vehicles	over 5 years

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. revenue is recognised.

Debtors

Debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are recognised at transaction price including any transaction costs.

Creditors

Creditors are measured at transaction price (which is usually the invoice price).

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing differences.

2 Employees

	2017	2016
	Number	Number
Average number of persons employed by the company	5	5

3 Tangible fixed assets

	Office equipment £	Tools and equipment £	Motor vehicles £	Total £
Cost				
At 1 September 2016	26,608	14,403	38,096	79,107
Additions	3,351	247	36,901	40,499
At 31 August 2017	<u>29,959</u>	<u>14,650</u>	<u>74,997</u>	<u>119,606</u>
Depreciation				
At 1 September 2016	19,329	10,495	25,069	54,893
Charge for the year	7,024	1,524	14,160	22,708
At 31 August 2017	<u>26,353</u>	<u>12,019</u>	<u>39,229</u>	<u>77,601</u>
Net book value				
At 31 August 2017	<u>3,606</u>	<u>2,631</u>	<u>35,768</u>	<u>42,005</u>
At 31 August 2016	<u>7,279</u>	<u>3,908</u>	<u>13,027</u>	<u>24,214</u>

4 Debtors

	2017 £	2016 £
Trade debtors	<u>373,441</u>	<u>211,499</u>

5 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	29,495	21,848
Corporation tax	42,699	22,627
Other taxes and social security costs	62,677	35,661
Directors' loan accounts	66	949
	<u>134,937</u>	<u>81,085</u>

6 Other information

BTECH LTD is a private company limited by shares and incorporated in England. Its registered office is:

97 Rodway Road
Patchway
Bristol
BS34 5PH