

**BTECH LTD****Registered number:** 04926926**Balance Sheet****as at 31 August 2021**

	<b>Notes</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	30,292	13,212
<b>Current assets</b>			
Stocks		5,000	5,000
Debtors	4	290,958	390,406
Cash at bank and in hand		216,611	126,444
		<u>512,569</u>	<u>521,850</u>
<b>Creditors: amounts falling due within one year</b>	5	(111,701)	(95,383)
<b>Net current assets</b>		<u>400,868</u>	<u>426,467</u>
<b>Total assets less current liabilities</b>		<u>431,160</u>	<u>439,679</u>
<b>Provisions for liabilities</b>		(254)	(254)
<b>Net assets</b>		<u>430,906</u>	<u>439,425</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		430,806	439,325
<b>Shareholders' funds</b>		<u>430,906</u>	<u>439,425</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 1 December 2021

**BTECH LTD**  
**Notes to the Accounts**  
**for the year ended 31 August 2021**

**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**

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	5	5

### 3 Tangible fixed assets

	Office equipment £	Tools and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 1 September 2020	34,726	18,599	79,029	132,354
Additions	779	24,982	9,000	34,761
At 31 August 2021	<u>35,505</u>	<u>43,581</u>	<u>88,029</u>	<u>167,115</u>
<b>Depreciation</b>				
At 1 September 2020	33,203	16,221	69,718	119,142
Charge for the year	1,583	6,111	9,987	17,681
At 31 August 2021	<u>34,786</u>	<u>22,332</u>	<u>79,705</u>	<u>136,823</u>
<b>Net book value</b>				
At 31 August 2021	<u>719</u>	<u>21,249</u>	<u>8,324</u>	<u>30,292</u>
At 31 August 2020	<u>1,523</u>	<u>2,378</u>	<u>9,311</u>	<u>13,212</u>

### 4 Debtors

	2021 £	2020 £
Trade debtors	<u>290,958</u>	<u>390,406</u>

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

	2021 £	2020 £
Trade creditors	287	178
Corporation tax	18,627	19,256
Other taxes and social security costs	73,891	65,753
Directors' loan accounts	18,896	10,196
	<u>111,701</u>	<u>95,383</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