

**BUILDING CONSENTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Building Consents Limited
Unaudited Financial Statements
For The Year Ended 31 March 2023

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Building Consents Limited
Balance Sheet
As At 31 March 2023

Registered number: 07214576

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,371		3,162
			2,371		3,162
CURRENT ASSETS					
Debtors	5	48,252		183,760	
Cash at bank and in hand		207,132		183,641	
		255,384		367,401	
Creditors: Amounts Falling Due Within One Year	6	(92,519)		(211,370)	
NET CURRENT ASSETS (LIABILITIES)			162,865		156,031
TOTAL ASSETS LESS CURRENT LIABILITIES			165,236		159,193
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(451)		(798)
NET ASSETS			164,785		158,395
CAPITAL AND RESERVES					
Called up share capital	7		100		100
Profit and Loss Account			164,685		158,295
SHAREHOLDERS' FUNDS			164,785		158,395

Building Consents Limited
Balance Sheet (continued)
As At 31 March 2023

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Glyn Thomas

Director

10/10/2023

The notes on pages 3 to 4 form part of these financial statements.

Building Consents Limited
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. General Information

Building Consents Limited is a private company, limited by shares, incorporated in England & Wales, registered number 07214576. The registered office is The Heath Business and Technical Park, Block 5, Room 5172,, Runcorn, Cheshire, WA7 4QA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

2.3. Tangible Fixed Assets and Depreciation

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Computer Equipment	25% Reducing Balance

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Building Consents Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 April 2022	14,719	7,465	22,184
As at 31 March 2023	14,719	7,465	22,184
Depreciation			
As at 1 April 2022	13,683	5,339	19,022
Provided during the period	259	532	791
As at 31 March 2023	13,942	5,871	19,813
Net Book Value			
As at 31 March 2023	777	1,594	2,371
As at 1 April 2022	1,036	2,126	3,162

5. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	44,477	179,985
Corporation tax recoverable assets	3,775	3,775
	48,252	183,760

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	23,334	-
Corporation tax	11,671	-
Other taxes and social security	14,768	14,057
VAT	35,628	40,838
Other creditors	7,118	168
Marketing Power Licence Fee Accrued	-	107,139
Accruals and deferred income	-	48,541
Directors' loan accounts	-	627
	92,519	211,370

7. Share Capital

Allotted, Called up and fully paid

£

100

£

100