

Building Design and Investigation Ltd

Unaudited [Abbreviated Accounts](#)

for the Year Ended 31 August 2012

Bright Partnership
Chartered Accountants & Business Advisors
Yarmouth House
Daten Avenue
Trident Business Park
Warrington
WA3 6BX

Building Design and Investigation Ltd

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages [2](#) to [4](#)) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
Building Design and Investigation Ltd
for the Year Ended 31 August 2012**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Building Design and Investigation Ltd for the year ended 31 August 2012 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Building Design and Investigation Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Building Design and Investigation Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Building Design and Investigation Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Building Design and Investigation Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Building Design and Investigation Ltd. You consider that Building Design and Investigation Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Building Design and Investigation Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

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Bright Partnership
Chartered Accountants & Business Advisors
Yarmouth House
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Warrington
WA3 6BX
24 April 2013

Building Design and Investigation Ltd
(Registration number: 04664909)
Abbreviated Balance Sheet at 31 August 2012

	Note	31 August 2012 £	31 August 2011 £
Fixed assets			
Tangible fixed assets		-	3,849
Investments		-	50
		-	3,899
Current assets			
Stocks		-	5,000
Debtors		1,567	16,284
Cash at bank and in hand		142	3,151
		1,709	24,435
Creditors: Amounts falling due within one year		(753)	(18,502)
Net current assets		956	5,933
Net assets		956	9,832
Capital and reserves			
Called up share capital	3	1,100	1,100
Profit and loss account		(144)	8,732
Shareholders' funds		956	9,832

For the year ending 31 August 2012 the company was entitled to exemption 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 director acknowledges his 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 by the director on 24 April 2013

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Mr Nicholas Forman
Director

The notes on pages [3](#) to [4](#) form an integral part of these financial statements.

Building Design and Investigation Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2012
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

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

Asset class	Depreciation method and rate
Office equipment	25% rb

Fixed asset investments

Fixed asset investments are stated at historical cost less provision for any diminution in value.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

Building Design and Investigation Ltd
Notes to the Abbreviated Accounts for the Year Ended 31 August 2012
..... continued

2 Fixed assets

	Tangible assets £	Investments £	Total £
Cost			
At 1 September 2011	10,881	50	10,931
Disposals	<u>(10,881)</u>	<u>(50)</u>	<u>(10,931)</u>
At 31 August 2012	<u>-</u>	<u>-</u>	<u>-</u>
Depreciation			
At 1 September 2011	7,032	-	7,032
Eliminated on disposals	<u>(7,032)</u>	<u>-</u>	<u>(7,032)</u>
At 31 August 2012	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31 August 2012	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2011	<u>3,849</u>	<u>50</u>	<u>3,899</u>

3 Share capital

Allotted, called up and fully paid shares

	31 August 2012		31 August 2011	
	No.	£	No.	£
Ordinary of £1 each	1,000	1,000	1,000	1,000
Ordinary A of £1 each	100	100	100	100
	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>	<u>1,100</u>