

**BURDEN BUILDING SERVICES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024**

MKL Accountants Limited
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Burden Building Services Limited
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Burden Building Services Limited
Balance Sheet
As At 31 July 2024

Registered number: 04460905

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Assets	5		541		722
			541		722
CURRENT ASSETS					
Stocks	6	20,030		51,464	
Debtors	7	5,857		2,402	
Cash at bank and in hand		70,895		24,662	
		96,782		78,528	
Creditors: Amounts Falling Due Within One Year	8	(57,939)		(52,992)	
NET CURRENT ASSETS (LIABILITIES)			38,843		25,536
TOTAL ASSETS LESS CURRENT LIABILITIES			39,384		26,258
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(135)		(137)
NET ASSETS			39,249		26,121
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Profit and Loss Account			39,149		26,021
SHAREHOLDERS' FUNDS			39,249		26,121

Burden Building Services Limited
Balance Sheet (continued)
As At 31 July 2024

For the year ending 31 July 2024 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 Jeremy Burden

Director

25/04/2025

The notes on pages 3 to 6 form part of these financial statements.

Burden Building Services Limited
Notes to the Financial Statements
For The Year Ended 31 July 2024

1. General Information

Burden Building Services Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04460905 . The registered office is Herston Cross House, 230 High Street, Swanage, Dorset, BH19 2PQ.

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 has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

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.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing Balance Method
Motor Vehicles	25% Reducing Balance Method
Computer Equipment	25% Reducing Balance Method

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

Burden Building Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2024

2.6. 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 year 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.

2.7. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 3 (2023: 3)

Burden Building Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2024

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 August 2023	19,000
As at 31 July 2024	19,000
Amortisation	
As at 1 August 2023	19,000
As at 31 July 2024	19,000
Net Book Value	
As at 31 July 2024	-
As at 1 August 2023	-

5. Tangible Assets

	Motor Vehicles	Computer Equipment	Total
	£	£	£
Cost			
As at 1 August 2023	18,462	670	19,132
As at 31 July 2024	18,462	670	19,132
Depreciation			
As at 1 August 2023	18,023	387	18,410
Provided during the period	110	71	181
As at 31 July 2024	18,133	458	18,591
Net Book Value			
As at 31 July 2024	329	212	541
As at 1 August 2023	439	283	722

6. Stocks

	2024	2023
	£	£
Materials	1,000	1,000
Work in progress	19,030	50,464
	20,030	51,464

Burden Building Services Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2024

7. Debtors

	2024	2023
	£	£
Due within one year		
Trade debtors	5,800	684
Prepayments and accrued income	57	1,718
	5,857	2,402

8. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade creditors	3,741	4,541
Corporation tax	10,542	7,534
Other taxes and social security	1,538	1,187
VAT	12,625	9,158
Other creditors	2,660	2,468
Credit card account	544	258
Directors' loan accounts	26,289	27,846
	57,939	52,992

9. Share Capital

	2024	2023
	£	£
Allotted, Called up and fully paid	100	100
	100	100

10. Dividends

	2024	2023
	£	£
On equity shares:		
Interim dividend paid	30,000	30,000
	30,000	30,000

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.