

# B & R Cars Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 September 2016

King & Taylor Limited  
4th Floor, Joynes House  
New Road  
Gravesend  
Kent  
DA11 0AT

**B & R Cars Limited**  
**Contents**

Accountants' Report	<div></div>	<u>1</u>
Abbreviated Balance Sheet	<div></div>	<u>2</u>
Notes to the Abbreviated Accounts	<div></div>	<u>3</u>

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 3) have been prepared.

**Chartered Management Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited & Statutory Accounts of  
B & R Cars Limited  
for the Year Ended 30 September 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of B & R Cars Limited for the year ended 30 September 2016 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 The Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.cimaglobal.co.uk](http://www.cimaglobal.co.uk).

This report is made solely to the Board of Directors of B & R Cars Limited, 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 B & R Cars Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with The Chartered Institute of Management Accountants as detailed at [www.cimaglobal.com](http://www.cimaglobal.com). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than B & R Cars Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that B & R Cars Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of B & R Cars Limited. You consider that B & R Cars Limited 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 B & R Cars Limited. 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.

.....

King & Taylor Limited  
4th Floor, Joynes House  
New Road  
Gravesend  
Kent  
DA11 0AT  
25 April 2017

**B & R Cars Limited**  
**(Registration number: 1670835)**  
**Abbreviated Balance Sheet at 30 September 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets		2,088	2,821
<b>Current assets</b>			
Debtors		843	967
Cash at bank and in hand		779	2,536
		1,622	3,503
Creditors: Amounts falling due within one year		(11,168)	(20,429)
Net current liabilities		(9,546)	(16,926)
Net liabilities		(7,458)	(14,105)
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	100	100
Profit and loss account		(7,558)	(14,205)
Shareholders' deficit		(7,458)	(14,105)

For the year ending 30 September 2016 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 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 in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 25 April 2017 and signed on its behalf by:

.....  
Mr B Souten  
Director

The notes on page 3 form an integral part of these financial statements.

**B & R Cars Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 30 September 2016**  
*..... 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 January 2015).

**Turnover**

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

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Motor Vehicles	25% Reducing Balance
Fixtures and Fittings	15% Reducing Balance

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 October 2015	21,232	21,232
At 30 September 2016	21,232	21,232
<b>Depreciation</b>		
At 1 October 2015	18,411	18,411
Charge for the year	733	733
At 30 September 2016	19,144	19,144
<b>Net book value</b>		
At 30 September 2016	2,088	2,088
At 30 September 2015	2,821	2,821

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	100	100	100	100

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.