

# C R O COPY

**BOARDLEY & BREWER LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30<sup>th</sup> SEPTEMBER 2015**

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**MAURICE ANDREWS**  
**Chartered Accountants**  
**Global House**  
**1 Ashley Avenue**  
**Epsom**  
**Surrey KT18 5FL**

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29/04/2016

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COMPANIES HOUSE

**BOARDLEY & BREWER LIMITED**

**DIRECTORS**

R.A. Boardley

M.G. Brewer

**SECRETARY**

M.G. Brewer

**REGISTERED OFFICE**

Copse Farm  
Moorhurst Lane  
Holmwood  
Dorking  
Surrey  
RH5 4LJ

**REGISTERED NUMBER**

04243738

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**30<sup>th</sup> SEPTEMBER 2015**

The notes on pages 2 and 3 form part of the abbreviated financial statements.

**BOARDLEY & BREWER LIMITED****NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30<sup>th</sup> SEPTEMBER 2015****1. ACCOUNTING POLICIES****Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on a reducing balance basis at the following annual rate in order to write off the assets over their estimated useful life:

Plant and equipment	15%
Motor vehicle	25%

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Turnover**

Turnover represents the invoiced value of goods sold and work done - net of Value Added Tax.

**Taxation**

Corporation tax payable is provided on the taxable profits at current rates.

**Deferred Taxation**

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

**2. TANGIBLE FIXED ASSETS**

	£
Cost	
At 30.9.2014 and at 30.9.2015	<u>348,736</u>
Depreciation	
At 30.9.2014	238,338
Charge for the year	<u>17,339</u>
At 30.9.2015	<u>255,677</u>
Net Book values	
At 30.9.2015	<u>93,059</u>
	=====
At 30.9.2014	<u>110,398</u>
	=====

**BOARDLEY & BREWER LIMITED****NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS****FOR THE YEAR ENDED 30<sup>th</sup> SEPTEMBER 2015****(continued)**

## 3. SHARE CAPITAL

			<u>2015</u>	<u>2014</u>
			£	£
Authorised				
Number	Class	Nominal Value		
10,000	Ordinary	£1	10,000	10,000
			=====	=====
Allotted and fully paid				
Number	Class	Nominal Value		
2	Ordinary	£1	2	2
			=====	=====

## 4. RELATED PARTY TRANSACTIONS

During the year the company purchased services to a value of £85,000 (2014-£100,000) from Boardley & Brewer, a business in which R A Boardley and M.G. Brewer, directors and shareholders in the company, are partners. £195,923 (2014-£102,118) was owing by Boardley & Brewer at 30<sup>th</sup> September 2015. Interest is paid on moneys owing.