

**BRAND AND SOUL LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

THURSDAY



A30      \*A4JIWCZ6\*      05/11/2015      #63  
COMPANIES HOUSE

**BRAND AND SOUL LIMITED**  
**CONTENTS**

---

Abbreviated Balance Sheet	1
Notes to the Abbreviated Accounts	2 to 3

**BRAND AND SOUL LIMITED**

(REGISTRATION NUMBER: 04419169)

**ABBREVIATED BALANCE SHEET AT 30 APRIL 2015**

	Notes	£	2015 £	£	2014 £
<b>Fixed assets</b>					
Tangible fixed assets	2		1,937		3,034
<b>Current assets</b>					
Stocks		300		250	
Debtors		48,650		27,868	
Cash at bank and in hand		3		3	
		48,953		28,121	
<b>Creditors: Amounts falling due within one year</b>		(50,888)		(31,153)	
<b>Net current liabilities</b>			(1,935)		(3,032)
<b>Net assets</b>			2		2
<b>Capital and reserves</b>					
Called up share capital	3		2		2

For the year ending 30 April 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

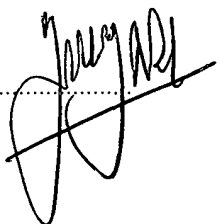
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 1.11.15 and signed on its behalf by:

Mr J H Noel  
Director



**BRAND AND SOUL LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

---

**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).

**Going concern**

The financial statements show a net current liability. The financial statements have been prepared on a going concern basis as the directors confirm they will continue to support the company to ensure it meets its debts as they fall due.

**Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures, fittings and equipment	3 to 10 years straight line

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

When material, deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**BRAND AND SOUL LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2015**

**2 Fixed assets**

	<b>Tangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 May 2014	32,353	32,353
Additions	70	70
At 30 April 2015	32,423	32,423
<b>Depreciation</b>		
At 1 May 2014	29,319	29,319
Charge for the year	1,167	1,167
At 30 April 2015	30,486	30,486
<b>Net book value</b>		
At 30 April 2015	1,937	1,937
At 30 April 2014	3,034	3,034

**3 Share capital**

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

	<b>2015</b>		<b>2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	2	2	2	2

**4 Related party transactions**

**Directors' advances and credits**

	<b>2015 Advance/ Credit £</b>	<b>2015 Repaid £</b>	<b>2014 Advance/ Credit £</b>	<b>2014 Repaid £</b>
<b>Mr J H Noel</b>				
Overdrawn directors account	7,318	1,773	1,773	-
<b>Mrs H M Noel</b>				
Overdrawn directors account	7,318	1,773	1,773	-