

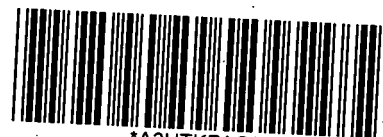
COMPANY REGISTRATION NUMBER 4587845

**CLARKE BROTHERS SCAFFOLDING LIMITED**

**UNAUDITED ABBREVIATED ACCOUNTS**

**31 MARCH 2014**

SATURDAY



A23 \*A3HTKFAO\* 04/10/2014 #167  
COMPANIES HOUSE

**STONE & PARTNERS**

Chartered Accountants  
571 Fishponds Road  
Fishponds  
Bristol  
BS16 3AF

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CLARKE BROTHERS SCAFFOLDING LIMITED

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE  
UNAUDITED STATUTORY ACCOUNTS OF CLARKE BROTHERS  
SCAFFOLDING LIMITED

YEAR ENDED 31 MARCH 2014

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Clarke Brothers Scaffolding Limited for the year ended 31 March 2014 which comprise the Balance Sheet and the related notes 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/regulations](http://icaew.com/regulations).

This report is made solely to the Board of Directors of Clarke Brothers Scaffolding 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 abbreviated accounts of Clarke Brothers Scaffolding Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Clarke Brothers Scaffolding Limited and its Board of Directors, as a body, for our work or for this report.

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



STONE & PARTNERS  
Chartered Accountants

571 Fishponds Road  
Fishponds  
Bristol  
BS16 3AF

.....  
September 30, 2014

## CLARKE BROTHERS SCAFFOLDING LIMITED

### ABBREVIATED BALANCE SHEET

31 MARCH 2014

	Note	2014 £	2013 £
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<u>113,141</u>	<u>88,438</u>
<b>CURRENT ASSETS</b>			
Debtors		261,544	180,147
Cash at bank and in hand		<u>87,072</u>	<u>51,252</u>
		<b>348,616</b>	<b>231,399</b>
<b>CREDITORS: Amounts falling due within one year</b>		<u>180,559</u>	<u>105,165</u>
<b>NET CURRENT ASSETS</b>		<u>168,057</u>	<u>126,234</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>281,198</b>	<b>214,672</b>
<b>CREDITORS: Amounts falling due after more than one year</b>		7,382	-
<b>PROVISIONS FOR LIABILITIES</b>		<u>19,171</u>	<u>16,204</u>
		<u><b>254,645</b></u>	<u><b>198,468</b></u>
<b>CAPITAL AND RESERVES</b>			
Called-up equity share capital	3	4	4
Profit and loss account		<u>254,641</u>	<u>198,464</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><b>254,645</b></u>	<u><b>198,468</b></u>

For the year ended 31 March 2014 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

The Balance sheet continues on the following page.  
The notes on pages 4 to 6 form part of these abbreviated accounts.

**CLARKE BROTHERS SCAFFOLDING LIMITED**

**ABBREVIATED BALANCE SHEET (*continued*)**

**31 MARCH 2014**

These abbreviated accounts were approved by the directors and authorised for issue on ~~30.9.14~~, and are signed on their behalf by:

R W CLARKE  
Director



Company Registration Number: 4587845

**The notes on pages 4 to 6 form part of these abbreviated accounts.**

## CLARKE BROTHERS SCAFFOLDING LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2014

#### 1. ACCOUNTING POLICIES

##### **Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with applicable UK accounting standards.

##### **Cash flow statement**

The directors have taken advantage of the exemption in Financial Reporting Standard No 1 (Revised 1996) from including a cash flow statement in the financial statements on the grounds that the company is small.

##### **Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

##### **Fixed assets**

All fixed assets are initially recorded at cost.

##### **Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Property	- 10% straight line
Plant & Equipment	- 20% straight line
Bakery Fixtures & Equipment	- 20% straight line
Motor Vehicles	- 25% reducing balance
Office Equipment	- 25% straight line

##### **Hire purchase agreements**

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

##### **Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

CLARKE BROTHERS SCAFFOLDING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2014

1. ACCOUNTING POLICIES (*continued*)

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. FIXED ASSETS

	Tangible Assets £
<b>COST</b>	
At 1 April 2013	171,834
Additions	61,755
Disposals	(45,795)
<b>At 31 March 2014</b>	<b><u>187,794</u></b>
<b>DEPRECIATION</b>	
At 1 April 2013	83,396
Charge for year	30,000
On disposals	(38,743)
<b>At 31 March 2014</b>	<b><u>74,653</u></b>
<b>NET BOOK VALUE</b>	
<b>At 31 March 2014</b>	<b><u>113,141</u></b>
At 31 March 2013	<u>88,438</u>

CLARKE BROTHERS SCAFFOLDING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2014

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2014		2013	
	No	£	No	£
Ordinary shares of £1 each	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>