

Registered number
06378365

BRS Associates Limited

Abbreviated Accounts

30 September 2016

BRS Associates Limited**Registered number:** 06378365**Abbreviated Balance Sheet****as at 30 September 2016**

	Notes	2016 £	2015 £
Fixed assets			
Tangible assets	2	1,515	1,848
Current assets			
Stocks		14,875	14,155
Debtors		1,260	2,260
Cash at bank and in hand		342	312
		<u>16,477</u>	<u>16,727</u>
Creditors: amounts falling due within one year		(7,439)	(9,939)
Net current assets		<u>9,038</u>	<u>6,788</u>
Total assets less current liabilities		<u>10,553</u>	<u>8,636</u>
Creditors: amounts falling due after more than one year		(17,107)	(11,707)
Net liabilities		<u>(6,554)</u>	<u>(3,071)</u>
Capital and reserves			
Called up share capital	3	300	300
Profit and loss account		(6,854)	(3,371)
Shareholder's funds		<u>(6,554)</u>	<u>(3,071)</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Vera Banwell

Director

BRS Associates Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2016

1 Accounting policies

Basis of preparation

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

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	18% reducing balance method
Motor vehicles	18% reducing balance method

Stocks

Work in progress is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Tangible fixed assets

£

Cost

At 1 October 2015	6,060
At 30 September 2016	6,060

Depreciation

At 1 October 2015	4,212
At 30 September 2016	4,545

Net book value

At 30 September 2016	1,515
At 30 September 2015	1,848

3 Share capital

**Nominal
value**

**2016
Number**

**2016
£**

**2015
£**

Allotted, called up and fully paid:

Ordinary shares	£1 each	-	<u>300</u>	<u>300</u>
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