

Abbreviated Unaudited Accounts for the Year Ended 31 March 2016

for

Brown And Bentley Ltd

Brown And Bentley Ltd (Registered number: 08347741)

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for the Year Ended 31 March 2016**

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DIRECTORS:

C J Brown
D G Bentley

REGISTERED OFFICE:

Audit House
260 Field End Road
Eastcote
Middlesex
HA4 9LT

REGISTERED NUMBER:

08347741 (England and Wales)

Abbreviated Balance Sheet
31 March 2016

	Notes	31.3.16 £	£	31.3.15 £	£
FIXED ASSETS					
Intangible assets	2		576,629		659,004
Tangible assets	3		<u>603,074</u>		<u>610,184</u>
			1,179,703		1,269,188
CURRENT ASSETS					
Stocks		60,481		51,476	
Debtors		21,315		33,852	
Cash at bank		<u>197,894</u>		<u>202,879</u>	
		279,690		288,207	
CREDITORS					
Amounts falling due within one year	4	<u>521,917</u>		<u>383,376</u>	
NET CURRENT LIABILITIES			(242,227)		(95,169)
TOTAL ASSETS LESS CURRENT LIABILITIES			937,476		1,174,019
CREDITORS					
Amounts falling due after more than one year	4		(929,923)		(453,492)
PROVISIONS FOR LIABILITIES			(7,480)		(7,759)
NET ASSETS			73		712,768
CAPITAL AND RESERVES					
Called up share capital	5		200		729,898
Capital redemption reserve			729,698		-
Profit and loss account			<u>(729,825)</u>		<u>(17,130)</u>
SHAREHOLDERS' FUNDS			73		712,768

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued
31 March 2016

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 24 June 2016 and were signed on its behalf by:

C J Brown - Director

D G Bentley - Director

Notes to the Abbreviated Accounts
for the Year Ended 31 March 2016

1. **ACCOUNTING POLICIES**

Accounting convention

The financial statements 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 gross invoiced sales of services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 1% on cost
Plant and machinery	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	
and 31 March 2016	<u>823,754</u>
AMORTISATION	
At 1 April 2015	164,750
Amortisation for year	<u>82,375</u>
At 31 March 2016	<u>247,125</u>
NET BOOK VALUE	
At 31 March 2016	<u>576,629</u>
At 31 March 2015	<u>659,004</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2015	634,697
Additions	<u>4,954</u>
At 31 March 2016	<u>639,651</u>
DEPRECIATION	
At 1 April 2015	24,513
Charge for year	<u>12,064</u>
At 31 March 2016	<u>36,577</u>
NET BOOK VALUE	
At 31 March 2016	<u>603,074</u>
At 31 March 2015	<u>610,184</u>

4. CREDITORS

Creditors include an amount of £ 467,173 (31.3.15 - £ 476,180) for which security has been given.

They also include the following debts falling due in more than five years:

	31.3.16	31.3.15
	£	£
Repayable by instalments	<u>262,588</u>	<u>281,824</u>

**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2016**

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.16	31.3.15
			£	£
100	Ordinary	£1	100	100
50	Ordinary A	£1	50	364,899
50	Ordinary B	£1	50	364,899
			<u>200</u>	<u>729,898</u>

During the year 729,698 shares were cancelled via a capital reduction scheme.

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.