

**Abbreviated Unaudited Accounts for the Year Ended 31 March 2015**

**for**

**Brown And Bentley Ltd**

**Brown And Bentley Ltd (Registered number: 08347741)**

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for the Year Ended 31 March 2015**

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**Brown And Bentley Ltd**

**Company Information  
for the Year Ended 31 March 2015**

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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 2015**

	Notes	31.3.15 £	£	31.3.14 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		659,004		741,379
Tangible assets	3		610,184		617,575
			<u>1,269,188</u>		<u>1,358,954</u>
<b>CURRENT ASSETS</b>					
Stocks		51,476		51,190	
Debtors		33,852		19,442	
Cash at bank		<u>202,879</u>		<u>175,147</u>	
		288,207		245,779	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>383,376</u>		<u>567,722</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(95,169)</u>		<u>(321,943)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,174,019</u>		<u>1,037,011</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		(453,492)		(293,676)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(7,759)</u>		<u>(8,180)</u>
<b>NET ASSETS</b>			<u>712,768</u>		<u>735,155</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		729,898		729,898
Profit and loss account			<u>(17,130)</u>		<u>5,257</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>712,768</u>		<u>735,155</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 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
- (b) 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 2015**

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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 26 August 2015 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 2015**

**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 April 2008).

**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.

**2. INTANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST</b>	
At 1 April 2014	
and 31 March 2015	<b>823,754</b>
<b>AMORTISATION</b>	
At 1 April 2014	<b>82,375</b>
Amortisation for year	<b>82,375</b>
At 31 March 2015	<b>164,750</b>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<b>659,004</b>
At 31 March 2014	<b>741,379</b>

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2015

## 3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 April 2014	630,617
Additions	4,080
At 31 March 2015	<u>634,697</u>
<b>DEPRECIATION</b>	
At 1 April 2014	13,042
Charge for year	11,471
At 31 March 2015	<u>24,513</u>
<b>NET BOOK VALUE</b>	
At 31 March 2015	<u>610,184</u>
At 31 March 2014	<u>617,575</u>

## 4. CREDITORS

Creditors include an amount of £ 476,180 for which security has been given.

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

	31.3.15 £	31.3.14 £
Repayable by instalments	<u>281,824</u>	<u>102,645</u>

## 5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
100	Ordinary	£1	100	100
364,899	Ordinary A	1	364,899	364,899
364,899	Ordinary B	£1	<u>364,899</u>	<u>364,899</u>
			<u>729,898</u>	<u>729,898</u>

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.