

Registered number
08436271

BRIAN ALLEN PHC LTD

Filleted Accounts

31 March 2018

BRIAN ALLEN PHC LTD**Registered number:** 08436271**Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	3	490	2,450
Tangible assets	4	16,539	20,674
		<u>17,029</u>	<u>23,124</u>
Current assets			
Stocks		750	500
Debtors	5	27,648	46,227
Cash at bank and in hand		77,559	105,900
		<u>105,957</u>	<u>152,627</u>
Creditors: amounts falling due within one year	6	(28,555)	(80,503)
Net current assets		<u>77,402</u>	<u>72,124</u>
Total assets less current liabilities		<u>94,431</u>	<u>95,248</u>
Provisions for liabilities		(2,321)	(2,926)
Net assets		<u>92,110</u>	<u>92,322</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		92,010	92,222
Shareholder's funds		<u>92,110</u>	<u>92,322</u>

The director is 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 director acknowledges his 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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr B Allen

Director

Approved by the board on 27 August 2018

BRIAN ALLEN PHC LTD

Notes to the Accounts

for the year ended 31 March 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% reducing balance
Motor vehicles	20% reducing balance

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2018	2017
	Number	Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>
		£
3 Intangible fixed assets		
Goodwill:		
Cost		
At 1 April 2017		9,800
At 31 March 2018		<u>9,800</u>
Amortisation		
At 1 April 2017		7,350
Provided during the year		1,960
At 31 March 2018		<u>9,310</u>
Net book value		
At 31 March 2018		<u>490</u>
At 31 March 2017		<u>2,450</u>

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

4 Tangible fixed assets

Plant and

	machinery etc £	Motor vehicles £	Total £
Cost			
At 1 April 2017	6,506	33,777	40,283
At 31 March 2018	<u>6,506</u>	<u>33,777</u>	<u>40,283</u>
Depreciation			
At 1 April 2017	2,643	16,966	19,609
Charge for the year	773	3,362	4,135
At 31 March 2018	<u>3,416</u>	<u>20,328</u>	<u>23,744</u>
Net book value			
At 31 March 2018	<u>3,090</u>	<u>13,449</u>	<u>16,539</u>
At 31 March 2017	3,863	16,811	20,674

5 Debtors	2018	2017
	£	£
Trade debtors	25,413	44,137
Other debtors	2,235	2,090
	<u>27,648</u>	<u>46,227</u>

6 Creditors: amounts falling due within one year	2018	2017
	£	£
Trade creditors	1,454	2,807
Taxation and social security costs	9,281	21,723
Other creditors	17,820	55,973
	<u>28,555</u>	<u>80,503</u>

7 Controlling party

The company is controlled by its director, Mr B Allen.

8 Other information

BRIAN ALLEN PHC LTD is a private company limited by shares and incorporated in England.
Its registered office is:

8 Blue Barns Business Park
Old Ipswich Road, Ardleigh
Colchester
Essex
CO7 7FX

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