

Company Registration No. 00579002 (England and Wales)

**BRYDEN JOHNSON PAYROLL SERVICES LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

**PAGES FOR FILING WITH REGISTRAR**

# **BRYDEN JOHNSON PAYROLL SERVICES LIMITED**

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# BRYDEN JOHNSON PAYROLL SERVICES LIMITED

## BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
<b>Current assets</b>					
Debtors	3	30,942		82,346	
Cash at bank and in hand		31,625		34,463	
		<u>62,567</u>		<u>116,809</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(59,599)</u>		<u>(35,865)</u>	
<b>Net current assets</b>			<u>2,968</u>		<u>80,944</u>
<b>Capital and reserves</b>					
Called up share capital	5		707		707
Profit and loss reserves			<u>2,261</u>		<u>80,237</u>
<b>Total equity</b>			<u>2,968</u>		<u>80,944</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 19 December 2019 and are signed on its behalf by:

Mr N F K Johnson

**Director**

**Company Registration No. 00579002**

# **BRYDEN JOHNSON PAYROLL SERVICES LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2019**

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### **1 Accounting policies**

#### **Company information**

Bryden Johnson Payroll Services Limited is a private company limited by shares incorporated in England and Wales. The registered office is Kings Parade, Lower Coombe Street, Croydon, Surrey, CR0 1AA.

#### **1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### **1.2 Turnover**

Turnover is recognised at the fair value of the consideration receivable for services provided in the normal course of business, and is shown net of VAT.

#### **1.3 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	25% Straight line method
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#### **1.4 Cash at bank and in hand**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.5 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

#### **1.6 Taxation**

The tax expense represents the sum of the tax currently payable.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

# BRYDEN JOHNSON PAYROLL SERVICES LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

<b>1</b>	<b>Accounting policies</b>	<b>(Continued)</b>	
<b>2</b>	<b>Tangible fixed assets</b>		
			<b>Plant and machinery etc</b>
			<b>£</b>
	<b>Cost</b>		
	At 1 April 2018 and 31 March 2019		12,193
			<hr/>
	<b>Depreciation and impairment</b>		
	At 1 April 2018 and 31 March 2019		12,193
			<hr/>
	<b>Carrying amount</b>		
	At 31 March 2019		-
			<hr/>
	At 31 March 2018		-
			<hr/>
<b>3</b>	<b>Debtors</b>		
		<b>2019</b>	<b>2018</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Trade debtors	30,876	33,154
	Other debtors	66	49,192
		<hr/>	<hr/>
		30,942	82,346
		<hr/>	<hr/>
<b>4</b>	<b>Creditors: amounts falling due within one year</b>		
		<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	Trade creditors	3,427	497
	Amounts owed to group undertakings	37,000	-
	Corporation tax	13,807	30,696
	Other taxation and social security	5,365	4,672
		<hr/>	<hr/>
		59,599	35,865
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## BRYDEN JOHNSON PAYROLL SERVICES LIMITED

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2019**

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<b>5</b>	<b>Called up share capital</b>	<b>2019</b>	<b>2018</b>
		<b>£</b>	<b>£</b>
	<b>Ordinary share capital</b>		
	<b>Issued and not fully paid</b>		
	640 Ordinary Shares of £1 each	640	640
	67 Ordinary A, B, C, D, E & F Shares of 10p each	67	67
		<hr/>	<hr/>
		707	707
		<hr/>	<hr/>

**6 Related party transactions**

During the year, a management charge of £145,113 (2018: £54,538 ) was charged by Bryden Johnson Ltd, N F K Johnson, S A Dorman and J K Wilding also are the directors of the company.

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.