

Registered number  
01758910

**Bryan James & Co Limited**

**Filleted Accounts**

**30 June 2020**

**Bryan James & Co Limited****Registered number:** 01758910**Balance Sheet****as at 30 June 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	3	158,327	174,408
Tangible assets	4	407,408	415,509
		<u>565,735</u>	<u>589,917</u>
<b>Current assets</b>			
Debtors	5	216,326	355,064
Cash at bank and in hand		69,006	71,454
		<u>285,332</u>	<u>426,518</u>
<b>Creditors: amounts falling due within one year</b>	6	(612,014)	(805,929)
<b>Net current liabilities</b>		<u>(326,682)</u>	<u>(379,411)</u>
<b>Total assets less current liabilities</b>		<u>239,053</u>	<u>210,506</u>
<b>Creditors: amounts falling due after more than one year</b>	7	(50,000)	-
<b>Net assets</b>		<u>189,053</u>	<u>210,506</u>
<b>Capital and reserves</b>			
Called up share capital		389,157	389,157
Revaluation reserve	9	166,946	166,946
Profit and loss account		(367,050)	(345,597)
<b>Shareholders' funds</b>		<u>189,053</u>	<u>210,506</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 members have 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 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 J S Beeston

Director

Approved by the board on 29 September 2020

**Bryan James & Co Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2020**

**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:

Freehold buildings	no depreciation is provided
Furniture & equipment	20% reducing balance

***Pensions***

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

**2 Employees**

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>36</u>	<u>36</u>

**3 Intangible fixed assets**

**£**

Goodwill:

**Cost**

At 1 July 2019	1,005,500
Additions	<u>30,000</u>

At 30 June 2020	1,035,500
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#### Amortisation

At 1 July 2019	831,092
Provided during the year	46,081
At 30 June 2020	877,173

#### Net book value

At 30 June 2020	158,327
At 30 June 2019	174,408

Historic goodwill has been written off in equal annual instalments over its estimated economic life of 20 years and has now been fully amortised. Goodwill purchased in the last 10 years is being written off over its estimated economic life of 10 years.

### 4 Tangible fixed assets

	Land and buildings £	Furniture & Equipment £	Total £
<b>Cost</b>			
At 1 July 2019	375,000	228,874	603,874
At 30 June 2020	375,000	228,874	603,874
<b>Depreciation</b>			
At 1 July 2019	-	188,365	188,365
Charge for the year	-	8,101	8,101
At 30 June 2020	-	196,466	196,466
<b>Net book value</b>			
At 30 June 2020	375,000	32,408	407,408
At 30 June 2019	375,000	40,509	415,509

Freehold land and buildings:	<b>2020</b>	<b>2019</b>
	£	£
Historical cost	208,054	208,054
Cumulative depreciation based on historical cost	-	-
	208,054	208,054

The freehold property was revalued professionally during the year ended 30 June 2016.

### 5 Debtors

	<b>2020</b>	<b>2019</b>
	£	£
Trade debtors	122,133	225,064
Other debtors	94,193	130,000
	216,326	355,064

<b>6 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	543,997	712,425
Taxation and social security costs	8,444	10,862
Other creditors	59,573	82,642
	<u>612,014</u>	<u>805,929</u>
 <b>7 Creditors: amounts falling due after one year</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>50,000</u>	<u>-</u>
 <b>8 Loans</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
Creditors include:		
Instalments falling due for payment after more than five years	<u>10,000</u>	<u>-</u>
 <b>9 Revaluation reserve</b>	 <b>2020</b>	 <b>2019</b>
	<b>£</b>	<b>£</b>
At 1 July 2019	166,946	166,946
At 30 June 2020	<u>166,946</u>	<u>166,946</u>

## 10 Controlling party

The company was under no overall control during the year. All of the company's shares are owned by Mr J S Beeston and members of his family.

## 11 Other information

Bryan James & Co Limited is a private company limited by shares and incorporated in England. Its registered office is:

312 High Street  
Harlington  
Hayes  
Middlesex  
UB3 5BT

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