

Registered number
01758910

Bryan James & Co Limited

Filleted Accounts

30 June 2018

Bryan James & Co Limited**Registered number:** 01758910**Balance Sheet****as at 30 June 2018**

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	3	190,488	206,569
Tangible assets	4	425,293	435,099
		<u>615,781</u>	<u>641,668</u>
Current assets			
Debtors	5	303,862	311,936
Cash at bank and in hand		113,646	162,743
		<u>417,508</u>	<u>474,679</u>
Creditors: amounts falling due within one year	6	(810,050)	(970,142)
Net current liabilities		<u>(392,542)</u>	<u>(495,463)</u>
Total assets less current liabilities		<u>223,239</u>	<u>146,205</u>
Creditors: amounts falling due after more than one year	7	-	(19,185)
Net assets		<u>223,239</u>	<u>127,020</u>
Capital and reserves			
Called up share capital		389,157	201,000
Revaluation reserve	9	166,946	166,946
Profit and loss account		(332,864)	(240,926)
Shareholders' funds		<u>223,239</u>	<u>127,020</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 24 August 2018

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

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

	2018	2017
	Number	Number
Average number of persons employed by the company	<u>38</u>	<u>32</u>

3 Intangible fixed assets

Goodwill:

Cost

At 1 July 2017	945,500
Additions	<u>30,000</u>

£

At 30 June 2018	975,500
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Amortisation

At 1 July 2017	738,931
Provided during the year	46,081
At 30 June 2018	785,012

Net book value

At 30 June 2018	190,488
At 30 June 2017	206,569

Historical goodwill is being written off in equal annual instalments over its estimated economic life of 20 years. 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 £
Cost			
At 1 July 2017	375,000	225,763	600,763
Additions	-	2,767	2,767
At 30 June 2018	375,000	228,530	603,530
Depreciation			
At 1 July 2017	-	165,664	165,664
Charge for the year	-	12,573	12,573
At 30 June 2018	-	178,237	178,237
Net book value			
At 30 June 2018	375,000	50,293	425,293
At 30 June 2017	375,000	60,099	435,099

Freehold land and buildings:	2018	2017
	£	£
Historical cost	208,054	208,054
Cumulative depreciation based on historical cost	-	-
	208,054	208,054

The freehold property was revalued during the year ended 30 June 2016 in the amount of £375,000.

5 Debtors

	2018	2017
	£	£
Trade debtors	226,912	209,642
Other debtors	76,950	102,294

303,862	311,936
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6 Creditors: amounts falling due within one year

2018 2017

£ £

Bank loans and overdrafts	18,445	30,584
Trade creditors	752,224	673,302
Taxation and social security costs	18,351	17,869
Other creditors	21,030	248,387
	<u>810,050</u>	<u>970,142</u>

7 Creditors: amounts falling due after one year

2018 2017

£ £

Bank loans	-	19,185
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8 Loans

2018 2017

£ £

Creditors include:

Secured bank loans	<u>18,445</u>	<u>49,769</u>
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The bank loan is secured on the company's freehold property.

9 Revaluation reserve

2018 2017

£ £

At 1 July 2017	166,946	166,946
At 30 June 2018	<u>166,946</u>	<u>166,946</u>

10 Controlling party

The company was under no overall control during the period. 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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