

Registered number  
01758910

**Bryan James & Co Limited**

**Filleted Accounts**

**30 June 2021**

**Bryan James & Co Limited****Registered number:** 01758910**Balance Sheet****as at 30 June 2021**

|  | Notes | 2021<br>£        | 2020<br>£        |
|--|-------|------------------|------------------|
| <b>Fixed assets</b>  |       |                  |                  |
| Intangible assets  | 3     | 142,646          | 158,327          |
| Tangible assets  | 4     | 400,927          | 407,408          |
|  |       | <u>543,573</u>   | <u>565,735</u>   |
| <b>Current assets</b>  |       |                  |                  |
| Debtors  | 5     | 277,797          | 216,326          |
| Cash at bank and in hand                                       |       | 172,180          | 69,006           |
|  |       | <u>449,977</u>   | <u>285,332</u>   |
| <b>Creditors: amounts falling due within one year</b>          | 6     | (671,221)        | (612,014)        |
| <b>Net current liabilities</b>                                 |       | <u>(221,244)</u> | <u>(326,682)</u> |
| <b>Total assets less current liabilities</b>                   |       | <u>322,329</u>   | <u>239,053</u>   |
| <b>Creditors: amounts falling due after more than one year</b> | 7     | (150,000)        | (50,000)         |
| <b>Net assets</b>  |       | <u>172,329</u>   | <u>189,053</u>   |
| <b>Capital and reserves</b>                                    |       |                  |                  |
| Called up share capital  |       | 389,157          | 389,157          |
| Revaluation reserve  | 8     | 166,946          | 166,946          |
| Profit and loss account  |       | (383,774)        | (367,050)        |
| <b>Shareholders' funds</b>                                     |       | <u>172,329</u>   | <u>189,053</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 3 December 2021

**Bryan James & Co Limited**  
**Notes to the Accounts**  
**for the year ended 30 June 2021**

**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 and equipment | 20% reducing balance        |

***Pensions***

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

**2 Employees**

|   | <b>2021</b>   | <b>2020</b>   |
|---|---------------|---------------|
|   | <b>Number</b> | <b>Number</b> |
| Average number of persons employed by the company | <u>37</u>     | <u>36</u>     |

**3 Intangible fixed assets**

Goodwill:

**Cost**

|                |               |
|----------------|---------------|
| At 1 July 2020 | 1,035,500     |
| Additions      | <u>30,000</u> |

£

|                 |           |
|-----------------|-----------|
| At 30 June 2021 | 1,065,500 |
|-----------------|-----------|

#### Amortisation

|                          |         |
|--------------------------|---------|
| At 1 July 2020           | 877,173 |
| Provided during the year | 45,681  |
| At 30 June 2021          | 922,854 |

#### Net book value

|                 |         |
|-----------------|---------|
| At 30 June 2021 | 142,646 |
| At 30 June 2020 | 158,327 |

Goodwill is being written off over its estimated economic life of 10 years.

## 4 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture &<br>Equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|-------------------------------|------------|
| <b>Cost</b>           |                            |                               |            |
| At 1 July 2020        | 375,000                    | 228,874                       | 603,874    |
| At 30 June 2021       | 375,000                    | 228,874                       | 603,874    |
| <b>Depreciation</b>   |                            |                               |            |
| At 1 July 2020        | -                          | 196,466                       | 196,466    |
| Charge for the year   | -                          | 6,481                         | 6,481      |
| At 30 June 2021       | -                          | 202,947                       | 202,947    |
| <b>Net book value</b> |                            |                               |            |
| At 30 June 2021       | 375,000                    | 25,927                        | 400,927    |
| At 30 June 2020       | 375,000                    | 32,408                        | 407,408    |

|  |             |             |
|--|-------------|-------------|
| Freehold land and buildings:                     | <b>2021</b> | <b>2020</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.

|                  |             |             |
|------------------|-------------|-------------|
| <b>5 Debtors</b> | <b>2021</b> | <b>2020</b> |
|                  | £           | £           |
| Trade debtors    | 193,438     | 122,133     |
| Other debtors    | 84,359      | 94,193      |
|                  | 277,797     | 216,326     |

|   |             |             |
|---|-------------|-------------|
| <b>6 Creditors: amounts falling due within one year</b> | <b>2021</b> | <b>2020</b> |
|---|-------------|-------------|

|                                    | £              | £              |
|------------------------------------|----------------|----------------|
| Trade creditors                    | 600,066        | 543,997        |
| Taxation and social security costs | 11,646         | 8,444          |
| Other creditors                    | 59,509         | 59,573         |
|                                    | <u>671,221</u> | <u>612,014</u> |

**7 Creditors: amounts falling due after one year**

**2021**

**2020**

£

£

Bank loans

150,000

50,000

**8 Revaluation reserve**

**2021**

**2020**

£

£

At 1 July 2020

166,946

166,946

At 30 June 2021

166,946

166,946

**9 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.

**10 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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