

Registered number  
02990132

# **K C BROWN BUILDERS LIMITED**

## **Abbreviated Accounts**

**30 June 2016**

**K C BROWN BUILDERS LIMITED****Registered number:** 02990132**Abbreviated Balance Sheet****as at 30 June 2016**

	<b>Notes</b>	<b>2016</b>	<b>2015</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	13,200	14,641
<b>Current assets</b>			
Stocks		525	760
Debtors		42,030	37,700
Cash at bank and in hand		158,561	162,205
		<u>201,116</u>	<u>200,665</u>
<b>Creditors: amounts falling due within one year</b>		<u>(132,217)</u>	<u>(110,965)</u>
<b>Net current assets</b>		68,899	89,700
<b>Total assets less current liabilities</b>		<u>82,099</u>	<u>104,341</u>
<b>Creditors: amounts falling due after more than one year</b>		(1,328)	(3,791)
<b>Provisions for liabilities</b>		(2,640)	(2,928)
<b>Net assets</b>		<u>78,131</u>	<u>97,622</u>
<b>Capital and reserves</b>			
Called up share capital	3	400	400
Profit and loss account		77,731	97,222
<b>Shareholders' funds</b>		<u>78,131</u>	<u>97,622</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 members have 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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

K C Brown

Director

Approved by the board on 10 January 2017

**K C BROWN BUILDERS LIMITED**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 June 2016**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance
Computers	25% on cost

***Stocks***

Stock is valued at the lower of cost and net realisable value.

***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Tangible fixed assets**

£

**Cost**

At 1 July 2015	26,957
Additions	6,895
Disposals	(7,274)
At 30 June 2016	<u>26,578</u>

**Depreciation**

At 1 July 2015	12,316
Charge for the year	5,383
On disposals	(4,321)
At 30 June 2016	<u>13,378</u>

**Net book value**

At 30 June 2016	<u>13,200</u>
At 30 June 2015	<u>14,641</u>

<b>3 Share capital</b>	<b>Nominal value</b>	<b>2016 Number</b>	<b>2016 £</b>	<b>2015 £</b>
Alotted, called up and fully paid:				
Ordinary shares	£1 each	400	<u>400</u>	<u>400</u>

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