

Registered number
03613579
(England and Wales)

Brunsdale Limited

Unaudited Filleted Accounts
for the year ended 31 August 2017

KJA Kilner Johnson Limited
Chartered Accountants
Cleckheaton

Brunsdale Limited**Balance Sheet as at 31 August 2017**

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	3	880,000	880,000
Current assets			
Debtors	4	8,348	8,348
Cash at bank and in hand		7,136	3,375
		<u>15,484</u>	<u>11,723</u>
Creditors: amounts falling due within one year	5	(14,486)	(15,923)
Net current assets/(liabilities)		<u>998</u>	<u>(4,200)</u>
Total assets less current liabilities		<u>880,998</u>	<u>875,800</u>
Creditors: amounts falling due after more than one year	6	(154,294)	(177,092)
Net assets		<u>726,704</u>	<u>698,708</u>
Capital and reserves			
Called up share capital		2	2
Revaluation reserve	8	291,685	291,685
Profit and loss account		435,017	407,021
Shareholders' funds		<u>726,704</u>	<u>698,708</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 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.

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H Burton

Director

Approved by the Board on 14 November 2017

Notes to the accounts for the year ended 31 August 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102 1A, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

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.

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 over its expected useful life, as follows:

Plant and machinery	25% Reducing balance
Fixtures, fittings, tools and equipment	25% Reducing balance

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are

recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees	2017	2016
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Tangible fixed assets

	Land and buildings	Plant and machinery	Total
	£	£	£
Cost			
At 1 September 2016	<u>880,000</u>	<u>15,499</u>	<u>895,499</u>
At 31 August 2017	<u>880,000</u>	<u>15,499</u>	<u>895,499</u>
Depreciation			
At 1 September 2016	<u>-</u>	<u>15,499</u>	<u>15,499</u>
At 31 August 2017	<u>-</u>	<u>15,499</u>	<u>15,499</u>
Net book value			
At 31 August 2017	<u>880,000</u>	<u>-</u>	<u>880,000</u>
At 31 August 2016	<u>880,000</u>	<u>-</u>	<u>880,000</u>

4 Debtors	2017	2016
	£	£
Other debtors	<u>8,348</u>	<u>8,348</u>

5 Creditors: amounts falling due within one year	2017	2016
	£	£
Corporation tax	8,881	7,374
Other taxes and social security costs	1,772	1,236
Other creditors	3,833	7,313

14,486	15,923
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6 Creditors: amounts falling due after one year

2017 **2016**

£ £

Bank loans

154,294 177,092

7 Loans

2017 **2016**

£ £

Creditors include:

Secured bank loans

177,092 154,294

Fixed and floating charge over land and buildings.

8 Revaluation reserve

2017 **2016**

£ £

At 1 September 2016

291,685 291,685

At 31 August 2017

291,685 291,685

9 Related party transactions

During the year the company paid a dividend totalling £10,000 (2016: £14,400) to H Burton, a director of the company.

10 Other information

Brunsdale Limited is a private company limited by shares and incorporated in England and Wales. The company's registered office is:

Network House
West 26
Cleckheaton
West Yorkshire
BD19 4TT

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.