

BRIENDA LIMITED

ABBREVIATED FINANCIAL STATEMENTS

AS AT

31ST DECEMBER 2007

Company Registration Number 4463269

WHITNALLS

Chartered Certified Accountants
44a Liverpool Road
Lydiate
Merseyside
L31 2LZ

FRIDAY



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26/09/2008

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COMPANIES HOUSE

BRIENDA LIMITED

ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2007

CONTENTS

PAGES

Abbreviated Balance Sheet

1 to 2

Notes to the Abbreviated Financial Statements

3 to 5

BRIENDA LIMITED
ABBREVIATED BALANCE SHEET
31ST DECEMBER 2007

	Note	2007	2006
		£	£
Fixed Assets	2		
Tangible assets		552	650
Current Assets			
Stocks		26,781	30,000
Debtors		470	579
Cash at bank and in hand		8,028	8,308
		<u>35,279</u>	<u>38,887</u>
Creditors: Amounts falling due within one year		<u>(9,176)</u>	<u>(24,869)</u>
Net Current Assets		26,103	14,018
Total Assets Less Current Liabilities		26,655	14,668
Provisions for Liabilities and Charges		(96)	(105)
		<u>26,559</u>	<u>14,563</u>

The balance sheet continues on the following page
The notes on pages 3 to 5 form part of these Financial Statements

BRIENDA LIMITED**ABBREVIATED BALANCE SHEET** *(continued)***31ST DECEMBER 2007**

	Note	2007 £	2006 £
Capital and Reserves			
Called-up equity share capital	4	2	2
Profit and loss account		<u>26,557</u>	<u>14,561</u>
Shareholders' Funds		<u>26,559</u>	<u>14,563</u>

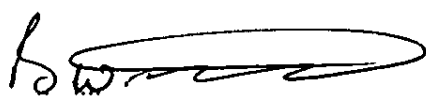
The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the accounts for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The Directors acknowledge their responsibilities for

- (i) ensuring that the Company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 226, and which otherwise comply with the requirements of the Act relating to Financial Statements, so far as applicable to the Company

These accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985

These Financial Statements were approved by the Directors on the 23rd 08 and are signed on their behalf by



B W Martin



B Martin

BRIENDA LIMITED

NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2007

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The Financial Statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007)

TURNOVER

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax

DEPRECIATION

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures & Fittings	- 15% on a reducing balance basis
Motor Vehicles	- 25% on a reducing balance basis

STOCKS

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

OPERATING LEASE AGREEMENTS

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits as incurred

DEFERRED TAXATION

Provision is made, under the liability method, to take account of timing differences between the treatment of certain items for accounts purposes and their treatment for tax purposes. Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is considered that a net liability may arise

BRIENDA LIMITED**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS****YEAR ENDED 31ST DECEMBER 2007****2. FIXED ASSETS**

	Tangible Fixed Assets £
COST	
At 1st January 2007 and 31st December 2007	<u>1,270</u>
DEPRECIATION	
At 1st January 2007	620
Charge for year	<u>98</u>
At 31st December 2007	<u>718</u>
NET BOOK VALUE	
At 31st December 2007	<u>552</u>
At 31st December 2006	<u>650</u>

3. RELATED PARTY TRANSACTIONS

The company was controlled throughout the current and previous period by its directors, B W Martin and B Martin by virtue of the fact that between them they own 100% of the company's ordinary share capital

During the year the company paid rent of £7,800 (£7,800 2006) to B W Martin and B Martin

BRIENDA LIMITED**NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS****YEAR ENDED 31ST DECEMBER 2007****4. SHARE CAPITAL****Authorised share capital:**

	2007 £	2006 £
2,000 Ordinary shares of £1 each	<u>2,000</u>	<u>2,000</u>

Allotted, called up and fully paid:

	2007		2006	
	No.	£	No	£
Ordinary shares	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>