

**Abbreviated Unaudited Accounts**

**for the Year Ended**

**31 August 2014**

**for**

**Bryants Fire Appliances Ltd**

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for the Year Ended 31 August 2014**

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**DIRECTORS:**

Mr D Cooper  
Mrs S Cooper

**REGISTERED OFFICE:**

Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicestershire  
LE19 1WP

**REGISTERED NUMBER:**

06675957 (England and Wales)

**ACCOUNTANTS:**

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Bryants Fire Appliances Ltd**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages three to seven) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bryants Fire Appliances Ltd for the year ended 31 August 2014 which comprise the Profit and Loss Account, the Balance Sheet, the Cash Flow Statement, the Statement of Total Recognised Gains and Losses and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Bryants Fire Appliances Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bryants Fire Appliances Ltd and state those matters that we have agreed to state to the Board of Directors of Bryants Fire Appliances Ltd, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Bryants Fire Appliances Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bryants Fire Appliances Ltd. You consider that Bryants Fire Appliances Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bryants Fire Appliances Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

The Rowleys Partnership Ltd  
Chartered Accountants  
Charnwood House  
Harcourt Way  
Meridian Business Park  
Leicester  
Leicestershire  
LE19 1WP

19 December 2014

**Abbreviated Balance Sheet**  
**31 August 2014**

	Notes	31.8.14 £	£	31.8.13 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		8,000		10,000
Tangible assets	3		<u>6,584</u>		<u>11,444</u>
			14,584		21,444
<b>CURRENT ASSETS</b>					
Stocks		2,200		1,600	
Debtors		12,676		18,890	
Cash at bank and in hand		<u>8,523</u>		<u>3,017</u>	
		23,399		23,507	
<b>CREDITORS</b>					
Amounts falling due within one year	4	<u>25,344</u>		<u>26,595</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(1,945)</u>		<u>(3,088)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			12,639		18,356
<b>CREDITORS</b>					
Amounts falling due after more than one year	4		-		(2,222)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(1,140)</u>		<u>(2,073)</u>
<b>NET ASSETS</b>			<u>11,499</u>		<u>14,061</u>

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued  
31 August 2014

	Notes	31.8.14 £	£	31.8.13 £	£
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		100		100
Profit and loss account			<u>11,399</u>		<u>13,961</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>11,499</u>		<u>14,061</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with
- (b) the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 19 December 2014 and were signed on its behalf by:

Mr D Cooper - Director

Notes to the Abbreviated Accounts  
for the Year Ended 31 August 2014

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1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents sales of goods and supply of services net of VAT and trade discounts. Turnover is recognised when the goods are physically delivered to the customer or in the case of services, on completion of the contract. When a contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total expected consideration at completion.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2008, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 33% on cost

**Stocks**

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

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax with the following exceptions:

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 August 2014

2. INTANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 September 2013 and 31 August 2014	<u>20,000</u>
<b>AMORTISATION</b>	
At 1 September 2013	10,000
Amortisation for year	<u>2,000</u>
At 31 August 2014	<u>12,000</u>
<b>NET BOOK VALUE</b>	
At 31 August 2014	<u>8,000</u>
At 31 August 2013	<u>10,000</u>

3. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 September 2013	20,740
Additions	<u>243</u>
At 31 August 2014	<u>20,983</u>
<b>DEPRECIATION</b>	
At 1 September 2013	9,296
Charge for year	<u>5,103</u>
At 31 August 2014	<u>14,399</u>
<b>NET BOOK VALUE</b>	
At 31 August 2014	<u>6,584</u>
At 31 August 2013	<u>11,444</u>

4. CREDITORS

Creditors include an amount of £ 2,222 (31.8.13 - £ 5,555 ) for which security has been given.



Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 August 2014

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5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.14	31.8.13
		£1	£	£
100	Ordinary		<u>100</u>	<u>100</u>

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.