Registered Number 08044729

BRENIG CONSTRUCTION LIMITED

Abbreviated Accounts

30 April 2013

BRENIG CONSTRUCTION LIMITED **Registered Number 08044729**

Abbreviated Balance Sheet as at 30 April 2013

	Notes	*2013*
		£
Fixed assets		
Tangible assets	2	11,420
		11,420
Current assets		
Stocks		1,676
Debtors		171,925
		173,601
Creditors: amounts falling due within one year		(180,003)
Net current assets (liabilities)		(6,402)
Total assets less current liabilities		5,018
Total net assets (liabilities)		5,018
Capital and reserves		
Called up share capital		100
Share premium account		49,900
Profit and loss account		(44,982)
Shareholders' funds		5,018

- For the year ending 30 April 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 29 November 2013

And signed on their behalf by:
Mr H Vaughan, Director

Notes to the Abbreviated Accounts for the period ended 30 April 2013

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover represents amounts receivable for goods and services net of VAT and trade discounts

Tangible assets depreciation policy
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:
Computer equipment - 25% straight line
Fixtures, fittings & equipment - 15% reducing balance
Motor vehicles - 25% reducing balance

Other accounting policies
Revenue recognition
Fee income represents revenue earned under a wide variety of contracts to provide professional services. Revenue is recognised as earned when, and to the extent that, the firm obtains the right to consideration in exchange for its performance under these contracts. It is measured at the fair value of the right to consideration, which represents amounts chargeable to clients, including expenses and disbursements but excluding value added tax.

Revenue is generally recognised as contract activity progresses so that for incomplete contracts is reflects the partial performance of the contractual obligations. For such contracts the amount of revenue reflects the accrual to the right to consideration by reference to the value of work performed. Revenue not billed to clients is included in debtors and payments on account in excess of the relevant amount of revenue are included in creditors.

Fee income that is contingent on events outside the control of the firm is recognised when the contingent events occurs.

2 Tangible fixed assets

	£
Cost	
Additions	15,000
Disposals	-
Revaluations	-
Transfers	-
At 30 April 2013	15,000
Depreciation	

Charge for the year	3,580
On disposals	-
At 30 April 2013	3,580
Net book values	
At 30 April 2013	11,420