

Abbreviated Unaudited Accounts
for the Period 4 January 2013 to 31 March 2014
for
Brown And Bentley Ltd

Brown And Bentley Ltd (Registered number: 08347741)

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for the Period 4 January 2013 to 31 March 2014**

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Brown And Bentley Ltd

Company Information

for the Period 4 January 2013 to 31 March 2014

DIRECTORS:

C J Brown
D G Bentley

REGISTERED OFFICE:

Audit House
260 Field End Road
Eastcote
Middlesex
HA4 9LT

REGISTERED NUMBER:

08347741 (England and Wales)

Abbreviated Balance Sheet
31 March 2014

	Notes	£	£
FIXED ASSETS			
Intangible assets	2		741,379
Tangible assets	3		617,575
			<u>1,358,954</u>
CURRENT ASSETS			
Stocks		51,190	
Debtors		19,442	
Cash at bank		175,147	
		<u>245,779</u>	
CREDITORS			
Amounts falling due within one year		567,722	
NET CURRENT LIABILITIES			<u>(321,943)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,037,011</u>
CREDITORS			
Amounts falling due after more than one year	4		(293,676)
PROVISIONS FOR LIABILITIES			<u>(8,180)</u>
NET ASSETS			<u><u>735,155</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	729,898	
Profit and loss account		5,257	
SHAREHOLDERS' FUNDS		<u><u>735,155</u></u>	

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 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 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.
- (b)

The notes form part of these abbreviated accounts

Abbreviated Balance Sheet - continued
31 March 2014

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 15 September 2014 and were signed on its behalf by:

C J Brown - Director

D G Bentley - Director

**Notes to the Abbreviated Accounts
for the Period 4 January 2013 to 31 March 2014**

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 gross invoiced sales of services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, 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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 1% on cost
Plant and machinery	- 15% on reducing balance

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.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
Additions	<u>823,754</u>
At 31 March 2014	<u>823,754</u>
AMORTISATION	
Amortisation for period	<u>82,375</u>
At 31 March 2014	<u>82,375</u>
NET BOOK VALUE	
At 31 March 2014	<u><u>741,379</u></u>

Notes to the Abbreviated Accounts - continued
for the Period 4 January 2013 to 31 March 2014

3. **TANGIBLE FIXED ASSETS**

	Total £
COST	
Additions	630,617
At 31 March 2014	<u>630,617</u>
DEPRECIATION	
Charge for period	13,042
At 31 March 2014	<u>13,042</u>
NET BOOK VALUE	
At 31 March 2014	<u>617,575</u>

4. **CREDITORS**

Creditors include the following debts falling due in more than five years:

	£
Repayable by instalments	<u>102,645</u>

5. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	£
100	Ordinary	£1	100
364,899	Ordinary A	1	364,899
364,899	Ordinary B	£1	364,899
			<u>729,898</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.