

COMPANY REGISTRATION NUMBER 09002902

**BRINKWORTH AGRICULTURE AND SHEEP
LODGING LIMITED**

UNAUDITED ABBREVIATED ACCOUNTS

30 SEPTEMBER 2015

THE HANSON PARTNERSHIP LLP

Chartered Accountants
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BRINKWORTH AGRICULTURE AND SHEEP LODGING LIMITED

ABBREVIATED ACCOUNTS

PERIOD FROM 17 APRIL 2014 TO 30 SEPTEMBER 2015

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BRINKWORTH AGRICULTURE AND SHEEP LODGING LIMITED

ABBREVIATED BALANCE SHEET

30 SEPTEMBER 2015

	Note	£	30 Sep 15 £
FIXED ASSETS			
Tangible assets	2		50,348
CURRENT ASSETS			
Cash at bank and in hand		322	
CREDITORS: Amounts falling due within one year		(63,118)	
NET CURRENT LIABILITIES			(62,796)
TOTAL ASSETS LESS CURRENT LIABILITIES			(12,448)
CAPITAL AND RESERVES			
Called-up equity share capital	3		50
Profit and loss account			(12,498)
DEFICIT			(12,448)

For the period from 17 April 2014 to 30 September 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges his responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 23 December 2015.



Mr D Lockett
Director

Company Registration Number: 09002902

The notes on pages 2 to 3 form part of these abbreviated accounts.

BRINKWORTH AGRICULTURE AND SHEEP LODGING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 17 APRIL 2014 TO 30 SEPTEMBER 2015

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit & loss account represents rents received together with grants received from government agencies.

Fixed assets

All fixed assets are initially recorded at cost.

During the period the company acquired Rural Payment Agency units & entitlements in respect of the land it rents out to clients. These amounts have been capitalised under Leasehold Property and will be amortised over 4 years to reflect the estimated economic lives of the assets.

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:

Leasehold Property	- 25% straight line
Plant & Machinery	- 15% reducing balance

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 on a straight line basis over the period of the lease.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

BRINKWORTH AGRICULTURE AND SHEEP LODGING LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

PERIOD FROM 17 APRIL 2014 TO 30 SEPTEMBER 2015

2. FIXED ASSETS

	Tangible Assets £
COST	
Additions	63,385
At 30 September 2015	<u>63,385</u>
DEPRECIATION	
Charge for period	13,037
At 30 September 2015	<u>13,037</u>
NET BOOK VALUE	
At 30 September 2015	<u>50,348</u>
At 16 April 2014	<u>—</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	No	£
Ordinary shares of £1 each	<u>50</u>	<u>50</u>