

# **BRIENDA LIMITED**

## **ABBREVIATED FINANCIAL STATEMENTS**

AS AT

**31ST DECEMBER 2008**

**Company Registration Number 4463269**

### **WHITNALLS**

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



# **BRIENDA LIMITED**

## **ABBREVIATED FINANCIAL STATEMENTS**

**YEAR ENDED 31ST DECEMBER 2008**

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**BRIENDA LIMITED****ABBREVIATED BALANCE SHEET****31ST DECEMBER 2008**

	Note	2008	2007
		£	£
<b>Fixed Assets</b>	<b>2</b>		
Tangible assets		469	552
<b>Current Assets</b>			
Stocks		22,432	26,781
Debtors		1,011	470
Cash at bank and in hand		5,960	8,028
		<u>29,403</u>	<u>35,279</u>
<b>Creditors: Amounts falling due within one year</b>		<u>(7,979)</u>	<u>(9,176)</u>
<b>Net Current Assets</b>		<b>21,424</b>	<b>26,103</b>
<b>Total Assets Less Current Liabilities</b>		<b>21,893</b>	<b>26,655</b>
<b>Provisions for Liabilities and Charges</b>		<b>(87)</b>	<b>(96)</b>
		<u><b>21,806</b></u>	<u><b>26,559</b></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 2008**

	Note	2008 £	2007 £
<b>Capital and Reserves</b>			
Called-up equity share capital	4	2	2
Profit and loss account		<u>21,804</u>	<u>26,557</u>
<b>Shareholders' Funds</b>		<u>21,806</u>	<u>26,559</u>

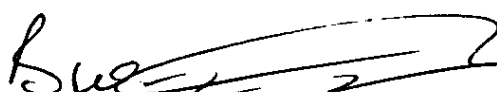
The Directors are satisfied that the Company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the accounts for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.


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 20-3-09, and are signed on their behalf by:

  
B W Martin

  
B Martin

# **BRIENDA LIMITED**

## **NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**

**YEAR ENDED 31ST DECEMBER 2008**

### **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.

#### **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 2008****2. FIXED ASSETS**

	<b>Tangible Fixed Assets £</b>
<b>COST</b>	
At 1st January 2008 and 31st December 2008	<u><b>1,270</b></u>
<b>DEPRECIATION</b>	
At 1st January 2008	718
Charge for year	<u>83</u>
At 31st December 2008	<u><b>801</b></u>
<b>NET BOOK VALUE</b>	
At 31st December 2008	<u><b>469</b></u>
At 31st December 2007	<u><b>552</b></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 2008****4. SHARE CAPITAL****Authorised share capital:**

	2008 £	2007 £
2,000 Ordinary shares of £1 each	<u>2,000</u>	<u>2,000</u>

**Allotted, called up and fully paid:**

	2008	2007
	No. 2	No. 2
	£ 2	£ 2
Ordinary shares	<u>2</u>	<u>2</u>