

BRIENDA LIMITED

ABBREVIATED FINANCIAL STATEMENTS

AS AT

31ST DECEMBER 2010

Company Registration Number 4463269

WHITNALLS

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

WEDNESDAY



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COMPANIES HOUSE

BRIENDA LIMITED

ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2010

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BRIENDA LIMITED

Company Registration Number 4463269

ABBREVIATED BALANCE SHEET**31ST DECEMBER 2010**

	Note	2010	2009
		£	£
Fixed Assets	2		
Tangible assets		602	399
Current Assets			
Stocks		28,500	29,250
Debtors	1	1	286
Cash at bank and in hand		3,737	2,473
		<u>32,238</u>	<u>32,009</u>
Creditors: Amounts falling due within one year		<u>(10,812)</u>	<u>(10,773)</u>
Net Current Assets		21,426	21,236
Total Assets Less Current Liabilities		22,028	21,635
Provisions for Liabilities and Charges		(119)	(74)
		<u>21,909</u>	<u>21,561</u>

The balance sheet continues on the following page
The notes on pages 3 to 5 form part of these financial statements.

BRIENDA LIMITED

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ABBREVIATED BALANCE SHEET *(continued)***31ST DECEMBER 2010**

	Note	2010 £	2009 £
Capital and Reserves			
Called-up equity share capital	4	2	2
Profit and loss account		<u>21,907</u>	<u>21,559</u>
Shareholders' Funds		<u>21,909</u>	<u>21,561</u>


For the financial year ended 31st December 2010 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year ended 31st December 2010 in question in accordance with section 476.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved by the Directors on the

30-3-11, and were signed on their behalf by


B W Martin


B Martin

BRIENDA LIMITED

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NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2010

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

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

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

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NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**YEAR ENDED 31ST DECEMBER 2010****2. FIXED ASSETS**

	Tangible Fixed Assets £
COST	
At 1st January 2010	1,270
Additions	276
At 31st December 2010	<u>1,546</u>
DEPRECIATION	
At 1st January 2010	871
Charge for year	73
At 31st December 2010	<u>944</u>
NET BOOK VALUE	
At 31st December 2010	<u>602</u>
At 31st December 2009	<u>399</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 - 2009) in respect of a property occupied by the company and owned by the directors

BRIENDA LIMITED

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NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS**YEAR ENDED 31ST DECEMBER 2010****4. SHARE CAPITAL****Allotted, called up and fully paid:**

	2010		2009	
	No.	£	No	£
Ordinary shares	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>