

Registered Number 04712399

Brian Roper Limited

Abbreviated Accounts

29 February 2016

Balance Sheet as at 29 February 2016

	Notes	2016	2015
		£	£
Fixed assets	2		
Tangible		8,544	11,331
		<u>8,544</u>	<u>11,331</u>
Current assets			
Stocks		1,532	1,441
Debtors		73,115	75,046
Cash at bank and in hand		55,582	45,527
Total current assets		<u>130,229</u>	<u>122,014</u>
Creditors: amounts falling due within one year		(106,555)	(75,875)
Net current assets (liabilities)		23,674	46,139
Total assets less current liabilities		<u>32,218</u>	<u>57,470</u>
Provisions for liabilities		(1,709)	(2,266)
Total net assets (liabilities)		<u>30,509</u>	<u>55,204</u>
Capital and reserves			
Called up share capital	4	1,000	1,000

Profit and loss account	29,509	54,204
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Shareholders funds	<u>30,509</u>	<u>55,204</u>
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- a. For the year ending 29 February 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 28 November 2016

And signed on their behalf by:

MR B W ROPER, Director

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 1068 of the Companies Act 2006.

Notes to the Abbreviated Accounts

For the year ending 29 February 2016

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 2015).

Turnover

The turnover shown in the profit and loss account represents services provided during the year, exclusive of Value Added Tax. In respect of long-term contracts and contracts for on-going services, turnover represents the value of work done in the year, including estimates of amounts not invoiced. Turnover in respect of long-term contracts and contracts for on-going services is recognised by reference to the stage of completion.

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

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax. Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Fixed Assets

All fixed assets are initially recorded at cost.

Financial Instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over

their estimated useful lives.

Plant & Machinery	20% reducing balance
Motor Vehicles	25% reducing balance
Equipment	25% reducing balance

2 Fixed Assets

	Tangible Assets	Total
Cost or valuation	£	£
At 01 March 2015	29,674	29,674
At 29 February 2016	<u>29,674</u>	<u>29,674</u>
Depreciation		
At 01 March 2015	18,343	18,343
Charge for year	<u>2,787</u>	<u>2,787</u>
At 29 February 2016	<u>21,130</u>	<u>21,130</u>
Net Book Value		
At 29 February 2016	8,544	8,544
At 28 February 2015	<u>11,331</u>	<u>11,331</u>

3 Creditors: amounts falling due after more than one year

4 Share capital

	2016	2015
	£	£
Authorised share capital:		
1000 Ordinary shares of £1 each	1,000	1,000
Allotted, called up and fully paid:		
1000 Ordinary shares of £1 each	1,000	1,000

