

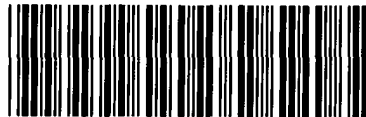
Company registration number: 05365484

EEB&R LTD

Unaudited filleted financial statements

31 March 2019

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EEB&R LTD

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EEB&R LTD

Directors and other information

Directors	P T Copland F Copland
Secretary	F Copland
Company number	05365484
Registered office	62 Maplestone Road Whitchurch Bristol BS14 0HH
Accountants	ARA (Bristol) Limited t/a Adams Root & Associates Southfield House 2 Southfield Road Westbury-on-Trym Bristol BS9 3BH

EEB&R LTD

**Statement of financial position
31 March 2019**

	Note	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	5	<u>1,522</u>		<u>16,062</u>	
			1,522		16,062
Current assets					
Stocks		3,916		1,361	
Debtors	6	8,856		7,707	
Cash at bank and in hand		<u>843</u>		<u>1,594</u>	
		13,615		10,662	
Creditors: amounts falling due within one year	7	<u>(198,333)</u>		<u>(183,846)</u>	
Net current liabilities			(184,718)		(173,184)
Total assets less current liabilities			(183,196)		(157,122)
Net liabilities			<u>(183,196)</u>		<u>(157,122)</u>
Capital and reserves					
Called up share capital			2		2
Profit and loss account			(183,198)		(157,124)
Shareholders deficit			<u>(183,196)</u>		<u>(157,122)</u>

For the year ending 31 March 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year 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 financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS.102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

The notes on pages 4 to 7 form part of these financial statements.

EEB&R LTD

Statement of financial position (continued)

31 March 2019

These financial statements were approved by the board of directors and authorised for issue on 10 December 2019, and are signed on behalf of the board by:



P. T. Copland
Director

Company registration number: 05365484

The notes on pages 4 to 7 form part of these financial statements.

EEB&R LTD

Notes to the financial statements Year ended 31 March 2019

1. General information

The company is a private company limited by shares, registered in United Kingdom. The address of the registered office is 62 Maplestone Road, Whitchurch, Bristol, BS14 0HH.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

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Notes to the financial statements (continued) Year ended 31 March 2019

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25%	straight line
Office equipment	- 25%	straight line
Motor vehicles	- 25%	straight line

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2018: 2).

EEB&R LTD

Notes to the financial statements (continued)
Year ended 31 March 2019

5. Tangible assets

	Plant and machinery	Fixtures, fittings and equipment	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2018	94,065	3,359	16,075	113,499
Additions	293	-	-	293
Disposals	(308)	-	-	(308)
At 31 March 2019	94,050	3,359	16,075	113,484
Depreciation				
At 1 April 2018	78,103	3,259	16,075	97,437
Charge for the year	14,616	63	-	14,679
Disposals	(154)	-	-	(154)
At 31 March 2019	92,565	3,322	16,075	111,962
Carrying amount				
At 31 March 2019	1,485	37	-	1,522
At 31 March 2018	15,962	100	-	16,062

6. Debtors

	2019	2018
	£	£
Trade debtors	4,460	-
Other debtors	4,396	7,707
	8,856	7,707

7. Creditors: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	5,302	1,850
Other creditors	193,031	181,996
	198,333	183,846

EEB&R LTD

Notes to the financial statements (continued)
Year ended 31 March 2019

8. Directors advances, credits and guarantees

During the year the directors entered into the following advances and credits with the company:

2019

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	£	£
P T Copland	(88,952)	(6,274)	(95,226)
F Copland	(88,952)	(6,275)	(95,227)
	<u>(177,904)</u>	<u>(12,549)</u>	<u>(190,453)</u>

2018

	Balance brought forward	Advances /(credits) to the directors	Balance o/standing
	£	£	£
P T Copland	(81,902)	(7,050)	(88,952)
F Copland	(81,901)	(7,051)	(88,952)
	<u>(163,803)</u>	<u>(14,101)</u>	<u>(177,904)</u>