

COMPANY NUMBER

SC380502

Scotland

BRIGGS BUILDING LTD

ABBREVIATED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2016

JS THOM LTD

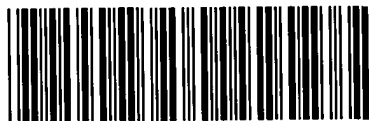
CHARTERED ACCOUNTANTS

12 PATERSON PLACE

BEARSDEN

G61 4RU

FRIDAY



S5MFVNHC

SCT

23/12/2016

#213

COMPANIES HOUSE

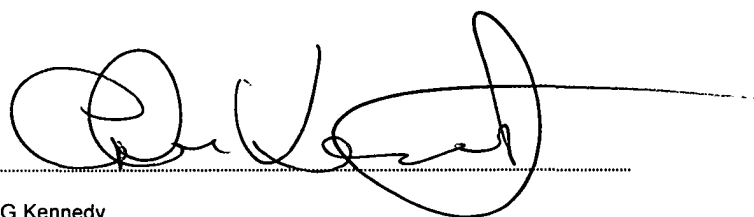
BRIGGS BUILDING LTD
ABBREVIATED BALANCE SHEET
AS AT 31 MARCH 2016

Abbrev
Registered number SC380502
Scotland

	Notes	2016	2015
		£	£
Fixed Assets			
Intangible assets	2	-	8,400
Tangible assets	2	5,318	7,090
		<u>5,318</u>	<u>15,490</u>
Current Assets			
Stocks		114,535	101,510
Debtors		109,446	57,398
Cash at bank and in hand		173,546	119,199
		<u>397,527</u>	<u>278,107</u>
Creditors: amounts falling due within one year		<u>(120,510)</u>	<u>(64,387)</u>
Net current assets		<u>277,017</u>	<u>213,720</u>
Total assets less current liabilities		<u>282,335</u>	<u>229,210</u>
Provisions for liabilities and charges		<u>(1,064)</u>	<u>(1,418)</u>
Net assets		<u>281,271</u>	<u>227,792</u>
Capital and Reserves			
Called up share capital	3	100	100
Profit and loss account		281,171	227,692
Shareholder's funds		<u>281,271</u>	<u>227,792</u>

For the year ended 31 March 2016 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 in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 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 within Part 15 of Companies Act 2006.



G Kennedy
Director

Approved by the board on 20 December 2016

BRIGGS BUILDING LTD
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting policies

Basis of Accounting

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

Turnover consists of the invoiced value (excluding V.A.T.) receivable by the company in the ordinary course of business for goods supplied and for services supplied as a principal.

Tangible fixed assets

Depreciation is calculated to write off the cost, less estimated residual values, of tangible fixed assets over their estimated useful lives to the business. Where there is evidence of impairment, fixed assets are written down to receivable amount. Any such write down would be charged to operating profit.

Plant & machinery	25.0%	Reducing Balance
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Intangible fixed assets

Intangible fixed assets (including purchased goodwill) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Stock, work in progress and long term contracts

Stock and work-in-progress are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

BRIGGS BUILDING LTD
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

2. Fixed assets

	Intangible fixed assets £	Tangible fixed assets £	Investments £	Total £
Cost				
At 1 April 2015	100,000	16,158	-	116,158
At 31 March 2016	100,000	16,158	-	116,158
Depreciation				
At 1 April 2015	91,600	9,068	-	100,668
Provided in the year	8,400	1,772	-	10,172
At 31 March 2016	100,000	10,840	-	110,840
Net book value				
At 31 March 2016	-	5,318	-	5,318
At 31 March 2015	8,400	7,090	-	15,490

3. Called up share capital

	2016 £	2015 £
Allotted, called up and fully paid		
100 ordinary shares of £1.00 each	100	100