

Abbreviated Unaudited Accounts for the Year Ended 31 March 2015

for

Brown And Bentley Ltd

**Contents of the Abbreviated Accounts
for the Year Ended 31 March 2015**

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Accounts	4

Brown And Bentley Ltd

Company Information for the Year Ended 31 March 2015

DIRECTORS:

C J Brown
D G Bentley

REGISTERED OFFICE:

Audit House
260 Field End Road
Eastcote
Middlesex
HA4 9LT

REGISTERED NUMBER:

08347741 (England and Wales)

Abbreviated Balance Sheet
31 March 2015

	Notes	31.3.15 £	£	31.3.14 £	£
FIXED ASSETS					
Intangible assets	2		659,004		741,379
Tangible assets	3		610,184		617,575
			1,269,188		1,358,954
CURRENT ASSETS					
Stocks		51,476		51,190	
Debtors		33,852		19,442	
Cash at bank		202,879		175,147	
		288,207		245,779	
CREDITORS					
Amounts falling due within one year	4	383,376		567,722	
NET CURRENT LIABILITIES			(95,169)		(321,943)
TOTAL ASSETS LESS CURRENT LIABILITIES			1,174,019		1,037,011
CREDITORS					
Amounts falling due after more than one year	4		(453,492)		(293,676)
PROVISIONS FOR LIABILITIES			(7,759)		(8,180)
NET ASSETS			712,768		735,155
CAPITAL AND RESERVES					
Called up share capital	5		729,898		729,898
Profit and loss account			(17,130)		5,257
SHAREHOLDERS' FUNDS			712,768		735,155

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2015.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2015 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395
- (b) and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Abbreviated Balance Sheet - continued
31 March 2015

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 26 August 2015 and were signed on its behalf by:

C J Brown - Director

D G Bentley - Director

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2015**
1. ACCOUNTING POLICIES
Accounting convention

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

Turnover

Turnover represents gross invoiced sales of services, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Freehold property	- 1% on cost
Plant and machinery	- 15% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the balance sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is the shorter.

The interest element of these obligations is charged to the profit and loss account over the relevant period. The capital element of the future payments is treated as a liability.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate.

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2014	
and 31 March 2015	<u>823,754</u>
AMORTISATION	
At 1 April 2014	82,375
Amortisation for year	<u>82,375</u>
At 31 March 2015	<u>164,750</u>
NET BOOK VALUE	
At 31 March 2015	<u>659,004</u>
At 31 March 2014	<u>741,379</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2015

3. TANGIBLE FIXED ASSETS

COST

At 1 April 2014

Additions

At 31 March 2015

DEPRECIATION

At 1 April 2014

Charge for year

At 31 March 2015

NET BOOK VALUE

At 31 March 2015

At 31 March 2014

Total
£

630,617

4,080

634,697

13,042

11,47124,513610,184617,575

4. CREDITORS

Creditors include an amount of £ 476,180 for which security has been given.

They also include the following debts falling due in more than five years:

	31.3.15 £	31.3.14 £
Repayable by instalments	<u>281,824</u>	<u>102,645</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.3.15 £	31.3.14 £
100	Ordinary	£1	100	100
364,899	Ordinary A	1	364,899	364,899
364,899	Ordinary B	£1	364,899	364,899
			<u>729,898</u>	<u>729,898</u>