

BRAND INVESTMENTS LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

COMPANY REGISTRATION NUMBER - 5038965

ABBREVIATED BALANCE SHEET

31 March 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	2		1,992		2,656
Investments-Joint Syndicates	3		96,782		97,258
			<u>98,774</u>		<u>99,914</u>
CURRENT ASSETS					
Stocks		1,103,963		928,283	
Debtors		75,849		64,028	
Cash at Bank		-		5,245	
		<u>1,179,812</u>		<u>997,556</u>	
CURRENT LIABILITIES					
Creditors - Amounts falling due within one year	4	99,831		29,992	
NET CURRENT ASSETS					
			<u>1,079,981</u>		<u>967,564</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
			1,178,755		1,067,478
CREDITORS - Amounts falling due after more than one year	4		1,146,176		1,031,954
NET ASSETS					
			<u>32,579</u>		<u>35,524</u>

BRAND INVESTMENTS LTD
Company Number - 5038965

ABBREVIATED BALANCE SHEET

31 March 2016

	Notes	2016		2015	
		£	£	£	£
CAPITAL AND RESERVES					
Called up share capital	5		30		30
Profit and loss account			32,549		35,494
		<hr/>		<hr/>	
SHAREHOLDERS' FUNDS		32,579		35,524	
		<hr/> <hr/>		<hr/> <hr/>	

These abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

For the financial year ended 31 March 2016, the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The members have not required the company to obtain an audit.

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.

Approved by the board on 21 December 2016.

.....) D BRANDEIS
Director

BRAND INVESTMENTS 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 and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

TANGIBLE FIXED ASSETS AND DEPRECIATION

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures & Fittings - 15% reducing balance

STOCKS

Stock of property is valued at the lower of cost and net realisable value.

PROVISIONS

Provisions are set up only where it is probable that a present obligation exists as a result of an event prior to the balance sheet date and that a payment will be required in settlement that can be estimated reliably. Where material, provisions are calculated on a discount basis.

TURNOVER

Turnover represents net invoiced sales of goods provided, excluding Value Added Tax.

INVESTMENTS IN JOINT PROPERTY SYNDICATES

This represents capital introduced by the company into the syndicates plus accrued surpluses less deficiencies but without revaluing the syndicate properties.

Some of the syndicates in which the company is a participator have borrowings which are secured on the syndicate's properties.

The company accounts for its syndicate investments under the "equity accounting" basis and thus the company's share of such borrowings is not included in these accounts.

BRAND INVESTMENTS LTD
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2016

4.

2. FIXED ASSETS

	Tangible fixed assets
	<u>£</u>
Cost or valuation	
At 1 April 2015	6,206
and 31 March 2016	
Depreciation	
At 1 April 2015	3,550
Charge for year	664
At 31 March 2016	<u>4,214</u>
Net Book Values	
At 31 March 2016	<u><u>1,992</u></u>
At 1 April 2015	<u><u>2,656</u></u>

3. INVESTMENT IN JOINT PROPERTY SYNDICATES

Investment at 1 April 2015	97,257
Surplus for the Year	<u>10,718</u>
Repaid	(11,193)
Investment at 31 March 2016	<u><u>96,782</u></u>

	2016	2015
	<u>£</u>	<u>£</u>
4. CREDITORS		
Included in creditors are the following:		
Bank loan -Secured repayable after five years	<u>1,146,176</u>	<u>1,031,954</u>
Bank overdraft	<u>7,460</u>	<u>-</u>
	<u><u>1,153,636</u></u>	<u><u>1,031,954</u></u>

BRAND INVESTMENTS LTD**NOTES TO THE ABBREVIATED ACCOUNTS****FOR THE YEAR ENDED 31 MARCH 2016**

5. CALLED UP SHARE CAPITAL

2016

2015

££

There was no change in share capital during the year.

Allotted, called up and fully paid
Ordinary shares of £1 each

3030