

**BRAND INVESTMENTS LTD**

**ABBREVIATED ACCOUNTS**

**YEAR ENDED 31 MARCH 2016**

**COMPANY REGISTRATION NUMBER - 5038965**

ABBREVIATED BALANCE SHEET

31 March 2016

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

**BRAND INVESTMENTS LTD**  
**Company Number - 5038965**

**ABBREVIATED BALANCE SHEET**

**31 March 2016**

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

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**

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**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**

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**2. FIXED ASSETS**

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

**3. INVESTMENT IN JOINT PROPERTY SYNDICATES**

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

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

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

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## 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