

**REGISTERED NUMBER: 06166944 (England and Wales)**

Financial Statements for the Year Ended 31 March 2018

for

Brandon Court Limited

Brandon Court Limited (Registered number: 06166944)

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for the Year Ended 31 March 2018

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<b>DIRECTOR:</b>	M J Fontana
<b>REGISTERED OFFICE:</b>	Banks House Paradise Street Rhyl Denbighshire LL18 3LW
<b>BUSINESS ADDRESS:</b>	4 Sussex Street Rhyl Denbighshire LL18 1SG
<b>REGISTERED NUMBER:</b>	06166944 (England and Wales)
<b>ACCOUNTANTS:</b>	J V Banks Chartered Accountants Banks House Paradise Street Rhyl Denbighshire LL18 3LW

Balance Sheet  
31 March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>30,497</u>		<u>34,793</u>
			30,497		34,793
<b>CURRENT ASSETS</b>					
Stocks		599,453		515,100	
Debtors	6	32,114		69,696	
Investments	7	1,794		-	
Cash at bank and in hand		<u>207,214</u>		<u>200,530</u>	
		840,575		785,326	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>83,158</u>		<u>49,453</u>	
<b>NET CURRENT ASSETS</b>			<u>757,417</u>		<u>735,873</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			787,914		770,666
<b>PROVISIONS FOR LIABILITIES</b>			<u>5,794</u>		<u>6,959</u>
<b>NET ASSETS</b>			<u>782,120</u>		<u>763,707</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>782,020</u>		<u>763,607</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>782,120</u>		<u>763,707</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Brandon Court Limited (Registered number: 06166944)

Balance Sheet - continued

31 March 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 14 November 2018 and were signed by:

M J Fontana - Director

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2018

1. **STATUTORY INFORMATION**

Brandon Court Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2007, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- Straight line over 9 years
Plant and machinery etc	- 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

2. ACCOUNTING POLICIES - continued

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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 profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 7 (2017 - 5) .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 April 2017 and 31 March 2018	<u>40,285</u>
<b>AMORTISATION</b>	
At 1 April 2017 and 31 March 2018	<u>40,285</u>
<b>NET BOOK VALUE</b>	
At 31 March 2018	<u>          -</u>
At 31 March 2017	<u>          -</u>

5. TANGIBLE FIXED ASSETS

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2017	450	75,033	75,483
Additions	-	1,086	1,086
At 31 March 2018	<u>450</u>	<u>76,119</u>	<u>76,569</u>
<b>DEPRECIATION</b>			
At 1 April 2017	450	40,240	40,690
Charge for year	-	5,382	5,382
At 31 March 2018	<u>450</u>	<u>45,622</u>	<u>46,072</u>
<b>NET BOOK VALUE</b>			
At 31 March 2018	<u>          -</u>	<u>30,497</u>	<u>30,497</u>
At 31 March 2017	<u>          -</u>	<u>34,793</u>	<u>34,793</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.18	31.3.17
	£	£
Other debtors	<u>32,114</u>	<u>69,696</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

7. **CURRENT ASSET INVESTMENTS**

	31.3.18	31.3.17
	£	£
Other	<u>1,794</u>	<u>-</u>

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Taxation and social security	29,027	44,392
Other creditors	<u>54,131</u>	<u>5,061</u>
	<u>83,158</u>	<u>49,453</u>

9. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 March 2018 and 31 March 2017:

	31.3.18	31.3.17
	£	£
<b>M J Fontana</b>		
Balance outstanding at start of year	32,877	-
Amounts repaid	(32,877)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>-</u>	<u>32,877</u>

The director's loan was repaid in October 2017. Interest was charged at the official rate.

10. **ULTIMATE CONTROLLING PARTY**

The controlling party is M J Fontana.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.