

**REGISTERED NUMBER: 00780708 (England and Wales)**

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**  
**FOR**  
**CLEGG AND BROOKING LIMITED**

TUESDAY



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COMPANIES HOUSE

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**FOR THE YEAR ENDED 28 FEBRUARY 2014**

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**CLEGG AND BROOKING LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

**DIRECTORS:**

Mrs J. A. Cook  
J. P. Cook  
K. R. J. Brooking

**SECRETARY:**

Mrs J. A. Cook

**REGISTERED OFFICE:**

White Horse Service Station  
Middle Wallop  
Stockbridge  
Hampshire  
SO20 8DZ

**REGISTERED NUMBER:**

00780708 (England and Wales)

**ACCOUNTANTS:**

D. Velida & Co.  
Chartered Accountants  
Centurion House  
Central Way  
Andover  
Hampshire  
SP10 5AN

**BANKERS:**

Lloyds TSB Bank Plc  
PO BOX 1764  
Salisbury  
Wiltshire  
SP1 1UE

**CLEGG AND BROOKING LIMITED (REGISTERED NUMBER: 00780708)**

**ABBREVIATED BALANCE SHEET**  
**28 FEBRUARY 2014**

|                                              | Notes | 2014<br>£             | 2013<br>£             |
|----------------------------------------------|-------|-----------------------|-----------------------|
| <b>FIXED ASSETS</b>                          |       |                       |                       |
| Tangible assets                              | 2     | 1,405,656             | 1,055,878             |
| <b>CURRENT ASSETS</b>                        |       |                       |                       |
| Stocks                                       |       | 66,598                | 78,692                |
| Debtors                                      |       | 160,513               | 145,066               |
| Cash at bank and in hand                     |       | 194,178               | 203,149               |
|                                              |       | <u>421,289</u>        | <u>426,907</u>        |
| <b>CREDITORS</b>                             |       |                       |                       |
| Amounts falling due within one year          | 3     | (409,196)             | (373,985)             |
| <b>NET CURRENT ASSETS</b>                    |       | <u>12,093</u>         | <u>52,922</u>         |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | 1,417,749             | 1,108,800             |
| <b>CREDITORS</b>                             |       |                       |                       |
| Amounts falling due after more than one year | 3     | (464,873)             | (259,185)             |
| <b>PROVISIONS FOR LIABILITIES</b>            |       | <u>(101,389)</u>      | <u>(64,153)</u>       |
| <b>NET ASSETS</b>                            |       | <u><u>851,487</u></u> | <u><u>785,462</u></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                       |                       |
| Called up share capital                      | 4     | 2,000                 | 2,000                 |
| Revaluation reserve                          |       | 328,318               | 328,318               |
| Profit and loss account                      |       | 521,169               | 455,144               |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u><u>851,487</u></u> | <u><u>785,462</u></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2014 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- 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.

The notes form part of these abbreviated accounts

**CLEGG AND BROOKING LIMITED (REGISTERED NUMBER: 00780708)**

**ABBREVIATED BALANCE SHEET - continued**  
**28 FEBRUARY 2014**

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 16 September 2014 and were signed on its behalf by:



K. R. J. Brooking - Director



Mrs J. A. Cook - Director

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

Turnover represents hire of coaches, shop and forecourt sales, excluding value added tax

**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.

|                          |                                           |
|--------------------------|-------------------------------------------|
| Improvements to property | - 2% on cost                              |
| Equipment                | - 20% on reducing balance                 |
| Motor vehicles           | - 25% on reducing balance and 10% on cost |
| Computer equipment       | - at varying rates on cost                |

Property which has been revalued is depreciated at 2% of the revalued amount.

New coaches are depreciated at 10% on cost. All other vehicles are depreciated at 25% on reducing balance.

**Stock**

Stocks are valued at the lower of cost and net realisable value. Cost is ascertained on a FIFO basis from the invoiced amount charged by suppliers. Net realisable value represents estimated selling price.

**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.

Rentals paid under operating leases are charged to the profit and loss account 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 the profit and loss account in the period to which they relate.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2014**

**2. TANGIBLE FIXED ASSETS**

|                          | Total<br>£ |
|--------------------------|------------|
| <b>COST OR VALUATION</b> |            |
| At 1 March 2013          | 1,858,763  |
| Additions                | 535,134    |
| Disposals                | (106,000)  |
|                          | <hr/>      |
| At 28 February 2014      | 2,287,897  |
|                          | <hr/>      |
| <b>DEPRECIATION</b>      |            |
| At 1 March 2013          | 802,885    |
| Charge for year          | 159,652    |
| Eliminated on disposal   | (80,296)   |
|                          | <hr/>      |
| At 28 February 2014      | 882,241    |
|                          | <hr/>      |
| <b>NET BOOK VALUE</b>    |            |
| At 28 February 2014      | 1,405,656  |
|                          | <hr/>      |
| At 28 February 2013      | 1,055,878  |
|                          | <hr/>      |

All the property owned by the company is freehold property.

**3. CREDITORS**

Creditors include an amount of £698,645 (2013 - £473,160) for which security has been given.

Secured creditors due within one year amount to £213,975 (2012: £197,666). Secured creditors falling due after more than one year amount to £259,185 (2012: £174,745).

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

| Number: | Class:   | Nominal<br>value: | 2014<br>£ | 2013<br>£ |
|---------|----------|-------------------|-----------|-----------|
| 2,000   | Ordinary | £1                | 2,000     | 2,000     |
|         |          |                   | <hr/>     | <hr/>     |