REGISTERED NUMBER: 03453821 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

FOR

BOURNE AMENITY LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2016

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2016

DIRECTORS:	P J Bourne J Bourne
REGISTERED OFFICE:	The Wharf Rye Road Newenden Cranbrook Kent TN18 5QG
REGISTERED NUMBER:	03453821 (England and Wales)
ACCOUNTANTS:	McCabe Ford Williams Chartered Accountants 89 King Street Maidstone Kent ME14 1BG

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2016

	Notes	31.12.16 £	£	31.12.15 £	£
FIXED ASSETS					
Tangible assets	5		487,053		396,286
CURRENT ASSETS					
Stocks		54,116		23,001	
Debtors	6	1,399,097		921,262	
Cash at bank and in hand		265,476		68,735	
		1,718,689		1,012,998	
CREDITORS					
Amounts falling due within one year	7	1,673,883		1,019,308	
NET CURRENT ASSETS/(LIABILITIES)			44,806		(6,310)
TOTAL ASSETS LESS CURRENT LIABILITIES			531,859		389,976
CREDITORS					
Amounts falling due after more than one year	8		(90,848)		(61,839)
PROVISIONS FOR LIABILITIES			(84,347)		(68,781)
NET ASSETS			356,664		259,356
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			355,664		258,356
SHAREHOLDERS' FUNDS			356,664		259,356

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2016 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

(b) 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 financial statements

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STATEMENT OF FINANCIAL POSITION - continued
31 DECEMBER 2016

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 Board of Directors on 26 September 2017 and were signed on its behalf by:

P J Bourne - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016

1. STATUTORY INFORMATION

Bourne Amenity 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

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 transition to FRS102 took place on 01/01/2015

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
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.

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.

Plant and machinery	- 15% on reducing balance
Commercial vehicles	- 25% on reducing balance
Motor Vehicles	- 25% on reducing balance
Tractors	- 15% on reducing balance

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

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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3. ACCOUNTING POLICIES - continued

Financial instruments
The company enters into basic financial instruments that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

a) Trade and other debtors
Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less impairment losses for bad and doubtful debts.

b) Cash and cash equivalents
Cash and cash equivalents comprise cash at bank and on hand.

c) Impairment of financial assets
Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit or loss.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

d) Trade and other creditors
Debt instruments like loans and other accounts receivable and payable are initially measured at present value of the future payments and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an outright short-term loan not at market rate, the financial asset or liability is measured, initially and subsequently, at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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3. ACCOUNTING POLICIES - continued

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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

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 profit or loss over the relevant period. The capital element of the future payments is treated as a liability.

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.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant and equipment, are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount of any asset or group of related assets, which is the higher of value in use and the fair value less cost to sell, is estimated and compared with its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in profit and loss.

Inventories are also assessed for impairment at each reporting date. Each item of inventory is compared to the last sold date and an impairment loss recognised on a percentage basis in profit and loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset or group of related assets is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset or group of related assets in prior periods. A reversal of an impairment loss is recognised immediately in profit and loss.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016

4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 24 .

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Improvements to property £	Commercial vehicles £
COST			
At 1 January 2016	444,976	-	204,803
Additions	115,985	7,296	20,000
Disposals	(37,637)	-	(31,552)
At 31 December 2016	523,324	7,296	193,251
DEPRECIATION			
At 1 January 2016	248,761	-	90,518
Charge for year	37,919	-	30,519
Eliminated on disposal	(27,461)	-	(23,185)
At 31 December 2016	259,219	-	97,852
NET BOOK VALUE			
At 31 December 2016	264,105	7,296	95,399
At 31 December 2015	196,215	-	114,285

	Motor Vehicles £	Tractors £	Totals £
COST			
At 1 January 2016	33,625	235,386	918,790
Additions	-	54,555	197,836
Disposals	-	-	(69,189)
At 31 December 2016	33,625	289,941	1,047,437
DEPRECIATION			
At 1 January 2016	14,186	169,039	522,504
Charge for year	4,859	15,229	88,526
Eliminated on disposal	-	-	(50,646)
At 31 December 2016	19,045	184,268	560,384
NET BOOK VALUE			
At 31 December 2016	14,580	105,673	487,053
At 31 December 2015	19,439	66,347	396,286

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016

5. TANGIBLE FIXED ASSETS - continued

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Plant and machinery	Commercial vehicles	Motor Vehicles	Tractors	Totals
	£	£	£	£	£
COST					
At 1 January 2016	156,974	151,081	33,625	36,183	377,863
Additions	93,495	20,000	-	31,050	144,545
Disposals	-	(21,109)	-	-	(21,109)
Transfer to ownership	(79,072)	(24,718)	-	-	(103,790)
At 31 December 2016	171,397	125,254	33,625	67,233	397,509
DEPRECIATION					
At 1 January 2016	44,744	48,492	14,186	9,509	116,931
Charge for year	15,364	25,341	4,859	6,330	51,894
Eliminated on disposal	-	(13,317)	-	-	(13,317)
Transfer to ownership	(28,116)	(15,159)	-	-	(43,275)
At 31 December 2016	31,992	45,357	19,045	15,839	112,233
NET BOOK VALUE					
At 31 December 2016	139,405	79,897	14,580	51,394	285,276
At 31 December 2015	112,230	102,589	19,439	26,674	260,932

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16	31.12.15
	£	£
Trade debtors	1,374,416	846,483
Other debtors	21,302	71,974
Prepayments	3,379	2,805
	1,399,097	921,262

The trade debtors provide security in respect of the confidential invoice discounting facility.

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2016

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.16	31.12.15
	£	£
Pension fund loan	12,500	12,500
Confidential invoice discounting facility	142,020	53,926
Hire purchase contracts	86,659	93,765
Trade creditors	1,168,972	622,780
Other taxes and PAYE taxes	66,652	82,801
Other creditors	-	30,000
Accruals	188,753	119,597
Directors' current accounts	8,327	3,939
	1,673,883	1,019,308

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.16	31.12.15
	£	£
Pension Fund Loan	-	12,500
Hire purchase contracts	90,848	49,339
	90,848	61,839

9. SECURED DEBTS

The following secured debts are included within creditors:

	31.12.16	31.12.15
	£	£
Confidential invoice discounting facility	142,020	53,926
Hire purchase contracts	177,507	143,104
	319,527	197,030

Obligations under finance leases or hire purchase agreements are secured on the assets which they finance.
The confidential invoice discounting facility is secured on trade debtors.

10. FIRST YEAR ADOPTION

The transition to FRS102 1A took place on 1st January 2015. There were no adjustments made to the comparative figures as a result of the change to FRS102 1A.

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.