REGISTERED NUMBER: 03716021 (England and Wales)

Abbreviated Unaudited Accounts

for the Year Ended 31 March 2016

for

Brosna Furniture Components Ltd

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Brosna Furniture Components Ltd

Company Information
for the Year Ended 31 March 2016

DIRECTOR:	A Connor
SECRETARY:	A Connor
REGISTERED OFFICE:	145 Edge Lane Liverpool Merseyside L7 2PF
REGISTERED NUMBER:	03716021 (England and Wales)
ACCOUNTANTS:	Wilson Henry LLP 145 Edge Lane Liverpool Merseyside L7 2PF

Abbreviated Balance Sheet
31 March 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Tangible assets	2		127,653		199,280
Investments	3		200		200
			127,853		199,480
CURRENT ASSETS					
Stocks		30,526		32,026	
Debtors		246,505		856,740	
Cash at bank and in hand		392,901		722,003	
		669,932		1,610,769	
CREDITORS					
Amounts falling due within one year		395,682		602,231	
NET CURRENT ASSETS			274,250		1,008,538
TOTAL ASSETS LESS CURRENT LIABILITIES			402,103		1,208,018
PROVISIONS FOR LIABILITIES			776		12,362
NET ASSETS			401,327		1,195,656
CAPITAL AND RESERVES					
Called up share capital	4		10,200		10,200
Share premium			20,456		20,456
Profit and loss account			370,671		1,165,000
SHAREHOLDERS' FUNDS			401,327		1,195,656

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

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

(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 abbreviated accounts

continued...

Abbreviated Balance Sheet - continued
31 March 2016

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 director on 20 December 2016 and were signed by:

A Connor - Director

The notes form part of these abbreviated accounts

Notes to the Abbreviated Accounts for the Year Ended 31 March 2016

1. ACCOUNTING POLICIES

Accounting convention
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Preparation of consolidated financial statements
The financial statements contain information about Brosna Furniture Components Ltd as an individual Company and do not contain consolidated financial information as the parent of a group. The Company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

Exemption from preparing a cash flow statement
Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

Turnover
Turnover represents net invoiced sales of goods, derived from the principal activities of the Company, stated after trade discounts and 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.

Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Office equipment	- 25% on cost

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

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

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which the temporary timing differences are expected to reverse, based on tax rates that have been enacted by the balance sheet date.

Deferred tax is measured on a non-discounted basis.

Hire purchase and leasing commitments
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.

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1. **ACCOUNTING POLICIES - continued**

Employee benefit trusts
The Company has purchased trusts for the benefit of employees and certain of their dependants. Monies held in these trusts are held by independent trustees and managed at their discretion.

Where the Company retains future economic benefit from, and has de facto control of the assets and liabilities of the trust, they are accounted for as assets and liabilities of the Company until the earlier of the date that an allocation of trust funds to employees in respect of past services is declared and the date that assets of the trust vest in identified individuals.

Where monies held in a trust are determined by the Company on the basis of employees' past services to the business and the Company can obtain no future economic benefit from those monies, such monies, whether in trust or accrued for by the Company are charged to the profit and loss account in the period to which they relate.

2. **TANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 April 2015	529,483
Additions	150
Disposals	(305,297)
At 31 March 2016	224,336
DEPRECIATION	
At 1 April 2015	330,203
Charge for year	11,295
Eliminated on disposal	(244,815)
At 31 March 2016	96,683
NET BOOK VALUE	
At 31 March 2016	127,653
At 31 March 2015	199,280

3. **FIXED ASSET INVESTMENTS**

	Investments other than loans £
COST	
At 1 April 2015 and 31 March 2016	300,200
PROVISIONS	
At 1 April 2015 and 31 March 2016	300,000
NET BOOK VALUE	
At 31 March 2016	200
At 31 March 2015	200

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3. FIXED ASSET INVESTMENTS - continued

The Company's investments at the Balance Sheet date in the share capital of companies include the following:

Brosna Kitchens Limited
Nature of business: Non-trading

Class of shares:	% holding	29.2.16 £	28.2.15 £
£1 Ordinary A	100.00		
Aggregate capital and reserves		201	201

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
10,100	Ordinary	£1	10,100	10,100
1	Ordinary S	£100	100	100
			10,200	10,200

5. ULTIMATE PARENT COMPANY

Brosna Holdings Limited is regarded by the director as being the Company's ultimate parent company.

6. ULTIMATE CONTROLLING PARTY

As at the balance sheet date, Brosna Holdings was deemed to be the Company's controlling party by virtue of holding 100% of the Company's issued share capital.

Mr A Connor was deemed to be the Company's ultimate controlling party by virtue of his holding of 100% of Brosna Holdings Limited.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Brosna Furniture Components Ltd (Registered number: 03716021)

The following reproduces the text of the report prepared for the director in respect of the Company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to six) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brosna Furniture Components Ltd for the year ended 31 March 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the director of Brosna Furniture Components Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brosna Furniture Components Ltd and state those matters that we have agreed to state to the director of Brosna Furniture Components Ltd in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and its director for our work or for this report.

It is your duty to ensure that Brosna Furniture Components Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Brosna Furniture Components Ltd. You consider that Brosna Furniture Components Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Brosna Furniture Components Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Wilson Henry LLP
145 Edge Lane
Liverpool
Merseyside
L7 2PF

Date: .....

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.