Registered Number 07075421

B & R FACTORS LTD

Abbreviated Accounts

30 November 2015

B & R FACTORS LTD **Registered Number 07075421**

Abbreviated Balance Sheet as at 30 November 2015

	Notes	*2015*	*2014*
		£	£
Fixed assets			
Intangible assets	2	15,000	20,000
Tangible assets	3	3,581	3,937
		18,581	23,937
Current assets			
Stocks		64,500	86,500
Debtors		22,437	21,106
Cash at bank and in hand		1,801	1,751
		88,738	109,357
Creditors: amounts falling due within one year		(55,996)	(75,975)
Net current assets (liabilities)		32,742	33,382
Total assets less current liabilities		51,323	57,319
Creditors: amounts falling due after more than one year		(39,029)	(54,953)
Total net assets (liabilities)		12,294	2,366
Capital and reserves			
Called up share capital		1	1
Profit and loss account		12,293	2,365
Shareholders' funds		12,294	2,366

- For the year ending 30 November 2015 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 16 February 2016

And signed on their behalf by:
Mr C D Thomas, Director

Notes to the Abbreviated Accounts for the period ended 30 November 2015

1 Accounting Policies

Basis of measurement and preparation of accounts
The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy
Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible assets depreciation policy
Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery 25% reducing balance
Motor vehicles 25% reducing balance

Other accounting policies
Stock is valued at the lower of cost and net realisable value.

2 Intangible fixed assets

	£
Cost	
At 1 December 2014	30,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2015	30,000
Amortisation	
At 1 December 2014	10,000
Charge for the year	5,000
On disposals	-
At 30 November 2015	15,000
Net book values	
At 30 November 2015	15,000
At 30 November 2014	20,000

3 Tangible fixed assets

	£
Cost	
At 1 December 2014	11,990

Additions	837
Disposals	-
Revaluations	-
Transfers	-
At 30 November 2015	12,827
Depreciation	
At 1 December 2014	8,053
Charge for the year	1,193
On disposals	-
At 30 November 2015	9,246
Net book values	
At 30 November 2015	3,581
At 30 November 2014	3,937

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