REGISTERED NUMBER: 08109421 (England and Wales)

Unaudited Financial Statements for the Year Ended 31st March 2018

for

Brian Bown Cyf

Dunn & Ellis Cyf
Chartered Accountants
Adeilad St David's Building
Stryd Lombard Street
Porthmadog
Gwynedd
LL49 9AP

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Brian Bown Cyf

Company Information
for the Year Ended 31st March 2018

DIRECTOR:	Mr B T Bown
REGISTERED OFFICE:	Adeilad St. Davids Building Stryd Lombard Street Porthmadog Gwynedd LL49 9AP
REGISTERED NUMBER:	08109421 (England and Wales)
ACCOUNTANTS:	Dunn & Ellis Cyf Chartered Accountants Adeilad St David's Building Stryd Lombard Street Porthmadog Gwynedd LL49 9AP

Balance Sheet
31st March 2018

	Notes	31.3.18 £	£	31.3.17 £	£
FIXED ASSETS					
Tangible assets	4		**76,275**		79,622
CURRENT ASSETS					
Debtors	5	**95,611**		124,427	
Cash at bank		**21,381**		14,435	
		116,992		138,862	
CREDITORS					
Amounts falling due within one year	6	**11,501**		10,409	
NET CURRENT ASSETS			**105,491**		128,453
TOTAL ASSETS LESS CURRENT LIABILITIES			**181,766**		208,075
PROVISIONS FOR LIABILITIES			**14,492**		-
NET ASSETS			**167,274**		208,075
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**167,174**		207,975
SHAREHOLDERS' FUNDS			**167,274**		208,075

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

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

(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

Balance Sheet - continued
31st 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 19th December 2018 and were signed by:

Mr B T Bown - Director

The notes form part of these financial statements

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

1. STATUTORY INFORMATION

Brian Bown Cyf 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.

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

Plant & machinery etc - 20% reducing balance

Wind turbine - 4% straight line

Fixed assets are stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

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.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2017 - 1).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1st April 2017 and 31st March 2018	**83,206**
DEPRECIATION	
At 1st April 2017	**3,584**
Charge for year	**3,347**
At 31st March 2018	**6,931**
NET BOOK VALUE	
At 31st March 2018	**76,275**
At 31st March 2017	79,622

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.18	31.3.17
	£	£
Trade debtors	**56,048**	59,077
Other debtors	**39,563**	65,350
	95,611	124,427

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

	31.3.18	31.3.17
	£	£
Trade creditors	**1,780**	182
Taxation and social security	**9,225**	9,767
Other creditors	**496**	460
	11,501	10,409

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

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

	31.3.18	31.3.17
	£	£
Mr B T Bown		
Balance outstanding at start of year	**65,350**	50,497
Amounts advanced	**28,701**	33,693
Amounts repaid	**(63,526)**	(18,840)
Amounts written off	**-**	-
Amounts waived	**-**	-
Balance outstanding at end of year	**30,525**	65,350

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £36,200 (2017 - £5,000) were paid to the director .

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.