

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31ST DECEMBER 2008**  
**FOR**  
**BRYN ROBERTS WORKSHOPS LIMITED**

FRIDAY



A94

"ACITSEJM"

30/10/2009

278

COMPANIES HOUSE

**BRYN ROBERTS WORKSHOPS LIMITED**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31ST DECEMBER 2008**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Independent Auditors on the Abbreviated Accounts</b>	<b>2</b>
<b>Abbreviated Balance Sheet</b>	<b>3</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

**BRYN ROBERTS WORKSHOPS LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST DECEMBER 2008**

**DIRECTORS:**

J B Roberts  
A C B Tidmarsh  
P R M Tidmarsh  
E J Holmes

**SECRETARY:**

E J Holmes

**REGISTERED OFFICE:**

Abbey Road North  
Wrexham Industrial Estate  
Wrexham  
Clwyd  
LL13 9RF

**REGISTERED NUMBER:**

02816389 (England and Wales)

**AUDITORS:**

Worton Rock Limited  
Chartered Accountants  
Registered Auditors  
Churchfield House  
36 Vicar Street  
Dudley  
West Midlands  
DY2 8RG

**REPORT OF THE INDEPENDENT AUDITORS TO  
BRYN ROBERTS WORKSHOPS LIMITED  
UNDER SECTION 247B OF THE COMPANIES ACT 1985**

We have examined the abbreviated accounts set out on pages three to five, together with the financial statements of Bryn Roberts Workshops Limited for the year ended 31st December 2008 prepared under Section 226 of the Companies Act 1985.

This report is made solely to the company, in accordance with Section 247B of the Companies Act 1985. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated accounts in accordance with Section 246 of the Companies Act 1985. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Act to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with those provisions and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2006/3 "The Special Auditor's Report on Abbreviated Accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Sections 246(5) and (6) of the Companies Act 1985, and the abbreviated accounts have been properly prepared in accordance with those provisions.

*Worton Rock Limited*

Worton Rock Limited  
Chartered Accountants  
Registered Auditors  
Churchfield House  
36 Vicar Street  
Dudley  
West Midlands  
DY2 8RG

27th October 2009

**BRYN ROBERTS WORKSHOPS LIMITED**

**ABBREVIATED BALANCE SHEET  
31ST DECEMBER 2008**

	Notes	2008 £	£	2007 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		40,798		36,847
<b>CURRENT ASSETS</b>					
Stocks		218,815		185,741	
Debtors		226,700		325,715	
Cash at bank		-		27,266	
		<u>445,515</u>		<u>538,722</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	3	<u>419,078</u>		<u>574,374</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>26,437</u>		<u>(35,652)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>67,235</u>		<u>1,195</u>
<b>CREDITORS</b>					
Amounts falling due after more than one year	3		<u>67,063</u>		<u>72,460</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u><u>172</u></u>		<u><u>(71,265)</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		1,000		1,000
Share premium			39,700		39,700
Profit and loss account			<u>(40,528)</u>		<u>(111,965)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>172</u></u>		<u><u>(71,265)</u></u>

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 27th October 2009 and were signed on its behalf by:



E J Holmes - Director

The notes form part of these abbreviated accounts

## **BRYN ROBERTS WORKSHOPS LIMITED**

### **NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2008**

#### **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 January 2007).

##### **Going Concern**

The parent company has indicated that it is intention to support the company so that the company has sufficient funds, when taken together with the bank facility to meet its day to day requirements during the coming year. As such the directors believe it is correct to continue to prepare the accounts on a going concern basis.

##### **Turnover**

Turnover represents net invoiced sales of goods, 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.

Plant and machinery	- 10% on cost
Fixtures and fittings	- 10% on cost
Motor vehicles	- 25% on cost
Office Equipment	- 33% on cost

The directors invoked the transitional provisions of FRS15- Tangible Fixed Assets. The plant and machinery included at valuation in 1993 is being treated as historical cost and will therefore not be continually revalued.

##### **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 taxation is provided to take into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general deferred taxation is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Deferred taxation is measured on a non-discounted basis at the tax rate that are expected to apply in the periods in which the timing differences reverse.

##### **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.

##### **Government Grants**

Government grants in respect of fixed assets are treated as deferred income and credited to the profit and loss account over the expected useful economic life of the relevant assets. Grants received to date relate to plant and machinery and are therefore being credited to the profit and loss account over 10 years.

**BRYN ROBERTS WORKSHOPS LIMITED**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2008**

**2. TANGIBLE FIXED ASSETS**

	<b>Total £</b>
<b>COST OR VALUATION</b>	
At 1st January 2008	296,530
Additions	<u>12,514</u>
At 31st December 2008	<u>309,044</u>
<b>DEPRECIATION</b>	
At 1st January 2008	259,683
Charge for year	<u>8,563</u>
At 31st December 2008	<u>268,246</u>
<b>NET BOOK VALUE</b>	
At 31st December 2008	<u>40,798</u>
At 31st December 2007	<u>36,847</u>

**3. CREDITORS**

Creditors include an amount of £52,889 (2007 - £60,011) for which security has been given.

They also include the following debts falling due in more than five years:

	<b>2008 £</b>	<b>2007 £</b>
Repayable by instalments		
Bank loans	<u>-</u>	<u>3,671</u>

**4. CALLED UP SHARE CAPITAL**

Authorised, allotted, issued and fully paid:

Number:	Class:	Nominal value:	<b>2008</b>	<b>2007</b>
			<b>£</b>	<b>£</b>
1,000	Ordinary	£1	<u>1,000</u>	<u>1,000</u>

**5. ULTIMATE PARENT COMPANY**

The ultimate parent company is TFH Holdings Limited.

**6. TRANSACTIONS WITH DIRECTORS**

The company occupies premises owned by J B Roberts and A Roberts. During the year market rent of £43,000 (2007: £43,000) was paid by the company.