

Registered number
5553061

B.R. & N.D. Challenor Limited

Abbreviated Accounts

30 September 2008

SATURDAY



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A22

13/12/2008

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COMPANIES HOUSE

B.R. & N.D. Challenor Limited
Abbreviated Balance Sheet
as at 30 September 2008

	Notes	2008 £	2007 £
Fixed assets			
Intangible assets	2	36,647	32,647
Tangible assets	3	<u>28,181</u>	<u>36,241</u>
		64,828	68,888
Current assets			
Stocks		1,000	1,000
Debtors		19,251	7,987
Cash at bank and in hand		<u>58,729</u>	<u>46,302</u>
		78,980	55,289
Creditors: amounts falling due within one year		<u>(54,885)</u>	<u>(51,327)</u>
Net current assets		<u>24,095</u>	<u>3,962</u>
Total assets less current liabilities		<u>88,923</u>	<u>72,850</u>
Provisions for liabilities		<u>(649)</u>	<u>(500)</u>
Net assets		<u><u>88,274</u></u>	<u><u>72,350</u></u>
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		<u>88,272</u>	<u>72,348</u>
Shareholders' funds		<u><u>88,274</u></u>	<u><u>72,350</u></u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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

N.D. Challenor

Mr. N.D. Challenor
Director

Approved by the board on 10 December 2008

B.R. & N.D. Challenor Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2008

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

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.

Depreciation

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

Stocks

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

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

£

Cost

At 1 October 2007	32,647
Additions	<u>5,000</u>
At 30 September 2008	<u><u>37,647</u></u>

Amortisation

Provided during the year	<u>1,000</u>
At 30 September 2008	<u><u>1,000</u></u>

Net book value

At 30 September 2008	<u><u>36,647</u></u>
At 30 September 2007	<u><u>32,647</u></u>

B.R. & N.D. Challenor Limited
Notes to the Abbreviated Accounts
for the year ended 30 September 2008

3 Tangible fixed assets

£

Cost

At 1 October 2007

49,142

Additions

8,322

Disposals

(11,393)

At 30 September 2008

46,071

Depreciation

At 1 October 2007

12,901

Charge for the year

8,884

On disposals

(3,895)

At 30 September 2008

17,890

Net book value

At 30 September 2008

28,181

At 30 September 2007

36,241

4 Share capital

2008

2007

£

£

Authorised:

Ordinary shares of £1 each

100

100

2008

2007

2008

2007

No

No

£

£

Allotted, called up and fully paid:

Ordinary shares of £1 each

2

2

2

2