

COMPANY REGISTRATION NUMBER 01356754

BARBRYN LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
30 SEPTEMBER 2016



CHARTWELLS ACCOUNTANTS LIMITED

Chartered Certified Accountants
Chartwells House
1 St Josephs Court
Trindle Road
Dudley
West Midlands
DY2 7AU

BARBRYN LIMITED
ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

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BARBRYN LIMITED
ABBREVIATED BALANCE SHEET
30 SEPTEMBER 2016

	Note	2016 £	2015 £
FIXED ASSETS	2		
Tangible assets		435	570
CURRENT ASSETS			
Debtors		7,103	6,542
Cash at bank and in hand		32,281	30,487
		39,384	37,029
CREDITORS: Amounts falling due within one year		35,779	33,316
NET CURRENT ASSETS		3,605	3,713
TOTAL ASSETS LESS CURRENT LIABILITIES		4,040	4,283
CREDITORS: Amounts falling due after more than one year		4	4
PROVISIONS FOR LIABILITIES		87	114
		3,949	4,165
CAPITAL AND RESERVES			
Called up equity share capital	3.	56	56
Profit and loss account		3,893	4,109
SHAREHOLDERS' FUNDS		3,949	4,165

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

BARBRYN LIMITED
ABBREVIATED BALANCE SHEET *(continued)*
30 SEPTEMBER 2016

For the year ended 30 September 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 5 January 2017.



Mrs S Dunbar

Company Registration Number: 01356754

BARBRYN LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES

Basis of accounting

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).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year, exclusive of Value Added Tax.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	10% Stright Line
Equipment	-	25% Reducing Balance

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

BARBRYN LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Tangible Assets £
COST	
At 1 October 2015 and 30 September 2016	21,943
DEPRECIATION	
At 1 October 2015	21,373
Charge for year	135
At 30 September 2016	21,508
NET BOOK VALUE	
At 30 September 2016	435
At 30 September 2015	570

BARBRYN LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 SEPTEMBER 2016

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015	
	No	£	No	£
Ordinary shares of £1 each	56	56	56	56
Preference Type A shares of £1 each	2	2	2	2
Preference Type B shares of £1 each	2	2	2	2
	<u>60</u>	<u>60</u>	<u>60</u>	<u>60</u>

Amounts presented in equity:

56 Ordinary shares of £1 each

2016	2015
£	£
<u>56</u>	<u>56</u>

Amounts presented in liabilities:

2 Preference Type A shares of £1 each

2 Preference Type B shares of £1 each

2016	2015
2	2
2	2
<u>4</u>	<u>4</u>

BARBRYN LIMITED**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE
DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY
ACCOUNTS OF BARBRYN LIMITED****YEAR ENDED 30 SEPTEMBER 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Barbryn Limited for the year ended 30 September 2016 which comprise 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html.

This report is made solely to the director of Barbryn Limited in accordance with the terms of our engagement letter dated 8 November 2013. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Barbryn Limited and state those matters that we have agreed to state to her in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at www2.accaglobal.com/pubs/members/publications/technical_factsheets/downloads/163.doc. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Barbryn Limited and its director for our work or for this report.

It is your duty to ensure that Barbryn Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Barbryn Limited. You consider that Barbryn Limited 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 abbreviated accounts of Barbryn Limited. 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 abbreviated accounts.



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5 January 2017