Registered number
08763465

Bowler James + Brindley Limited

Filleted Accounts

30 November 2017

Bowler James + Brindley Limited

Registered number: 08763465

Balance Sheet

as at 30 November 2017

	Notes		2017		2016
			£		£
Fixed assets					
Tangible assets	3		36,573		57,509
Current assets					
Debtors	4	364,120		443,753	
Cash at bank and in hand		574,267		696,486	
		938,387		1,140,239	
Creditors: amounts falling due within one year	5	(562,564)		(754,083)	
Net current assets			375,823		386,156
Total assets less current liabilities			412,396		443,665
Provisions for liabilities			(4,670)		(7,850)
Net assets			407,726		435,815
Capital and reserves					
Called up share capital			300		300
Profit and loss account			407,426		435,515
Shareholders' funds			407,726		435,815

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

S Crawley

Director

Approved by the board on 28 June 2018

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services and procurement of goods. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold improvements	20% straight line
Office furniture and equipment	20% and 33% straight line

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

	2017 Number	2016 Number
Average number of persons employed by the company	13	11

3 Tangible fixed assets

	Leasehold improvements	Office furniture & equipment	Total
	£	£	£
Cost			
At 1 December 2016	45,379	75,386	120,765
Additions	-	13,293	13,293
At 30 November 2017	45,379	88,679	134,058
Depreciation			
At 1 December 2016	18,920	44,336	63,256
Charge for the year	9,076	25,153	34,229
At 30 November 2017	27,996	69,489	97,485
Net book value			
At 30 November 2017	17,383	19,190	36,573
At 30 November 2016	26,459	31,050	57,509

4 Debtors

	2017	2016
	£	£
Trade debtors	348,029	427,482
Other debtors	16,091	16,271
	364,120	443,753

5 Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	12,483	50,555
Corporation tax	165,409	231,245
Other taxes and social security costs	96,625	180,837
Other creditors	288,047	291,446
	562,564	754,083

6 Other financial commitments

	2017	2016
	£	£
Total future minimum payments under non-cancellable operating leases	45,727	76,209

7 Other information

Bowler James + Brindley Limited is a private company limited by shares and incorporated in England. Its registered office is:

21 Narborough Road

Cosby

Leicester

LE9 1TA