

Registered number
08763465

Bowler James + Brindley Limited

Abbreviated Accounts

30 November 2015

Bowler James + Brindley Limited**Registered number:** 08763465**Abbreviated Balance Sheet****as at 30 November 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	2	79,127	69,108
Current assets			
Debtors		229,126	589,595
Cash at bank and in hand		173,323	19,470
		<u>402,449</u>	<u>609,065</u>
Creditors: amounts falling due within one year		<u>(206,400)</u>	<u>(388,523)</u>
Net current assets		196,049	220,542
Total assets less current liabilities		<u>275,176</u>	<u>289,650</u>
Provisions for liabilities		(10,921)	(7,699)
Net assets		<u>264,255</u>	<u>281,951</u>
Capital and reserves			
Called up share capital	3	300	300
Profit and loss account		263,955	281,651
Shareholders' funds		<u>264,255</u>	<u>281,951</u>

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 in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

S A Crawley

Director

Approved by the board on 31 March 2016

Bowler James + Brindley Limited
Notes to the Abbreviated Accounts
for the year ended 30 November 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

Turnover represents the value, net of value added tax and discounts, of work carried out in respect of services provided to customers under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the balance sheet date turnover represents the value of the service provided to date based on a proportion of the total expected consideration at completion.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

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

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.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

Leasing and hire purchase commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

2 Tangible fixed assets

£

Cost

At 1 December 2014	72,736
Additions	37,781
At 30 November 2015	<u>110,517</u>

Depreciation

At 1 December 2014	3,628
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Charge for the year	27,762
At 30 November 2015	31,390
Net book value	
At 30 November 2015	79,127
At 30 November 2014	69,108

3 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares all classes	£1 each	300	300	300
4 Loans to directors				
Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
Mr I J Bayliss				
Loan @ 3.25%	-	51,036	(51,036)	-
Mr S A Crawley				
Loan @ 3.25%	-	68,787	(68,787)	-
Ms L Southall				
Loan @ 3.25%	-	48,477	(48,477)	-
	-	168,300	(168,300)	-

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