

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 30 NOVEMBER 2013**

**FOR**

**BREWER & BUNNEY LIMITED**

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**FOR THE YEAR ENDED 30 NOVEMBER 2013**

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**BREWER & BUNNEY LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 NOVEMBER 2013**

<b>DIRECTORS:</b>	F D Brewer D J Hayes
<b>SECRETARY:</b>	C R Truscott
<b>REGISTERED OFFICE:</b>	Unit 9 Barncoose Industrial Estate REDRUTH Cornwall TR15 3XX
<b>REGISTERED NUMBER:</b>	03636372 (England and Wales)
<b>ACCOUNTANTS:</b>	Lang Bennetts Chartered Accountants The Old Carriage Works Moresk Road TRURO Cornwall TR1 1DG
<b>SOLICITORS:</b>	Walters & Barbary Basset Chambers 18 Basset Road Camborne Cornwall TR14 8SG

**ABBREVIATED BALANCE SHEET**  
**30 NOVEMBER 2013**

	Notes	2013 £	£	2012 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		-		-
Tangible assets	3		802,953		673,369
			<u>802,953</u>		<u>673,369</u>
<b>CURRENT ASSETS</b>					
Stocks		318,617		373,357	
Debtors		365,920		409,026	
Cash at bank and in hand		35,798		9,330	
		<u>720,335</u>		<u>791,713</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>598,734</u>		<u>639,850</u>	
<b>NET CURRENT ASSETS</b>			<u>121,601</u>		<u>151,863</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			924,554		825,232
<b>PROVISIONS FOR LIABILITIES</b>			<u>28,959</u>		<u>2,327</u>
<b>NET ASSETS</b>			<u>895,595</u>		<u>822,905</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		40,000		40,000
Profit and loss account			<u>855,595</u>		<u>782,905</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>895,595</u>		<u>822,905</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2013.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2013 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

**ABBREVIATED BALANCE SHEET - continued**  
**30 NOVEMBER 2013**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 21 May 2014 and were signed on its behalf by:

F D Brewer - Director

D J Hayes - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2013**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements 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 net invoiced sales of goods and rental income, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 1998, is being amortised evenly over its estimated useful life of ten years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 33% on cost
Motor vehicles	- 25% on cost

**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 tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**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.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account in the year in which they are payable.

**2. INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 December 2012 and 30 November 2013	<u>195,000</u>
<b>AMORTISATION</b>	
At 1 December 2012 and 30 November 2013	<u>195,000</u>
<b>NET BOOK VALUE</b>	
At 30 November 2013	<u>-</u>
At 30 November 2012	<u>-</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**FOR THE YEAR ENDED 30 NOVEMBER 2013**

**3. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 December 2012	1,799,556
Additions	407,283
Disposals	<u>(183,469)</u>
At 30 November 2013	<u>2,023,370</u>
<b>DEPRECIATION</b>	
At 1 December 2012	1,126,187
Charge for year	242,180
Eliminated on disposal	<u>(147,950)</u>
At 30 November 2013	<u>1,220,417</u>
<b>NET BOOK VALUE</b>	
At 30 November 2013	<u>802,953</u>
At 30 November 2012	<u>673,369</u>

**4. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2013 £	2012 £
40,000	Ordinary	£1	<u>40,000</u>	<u>40,000</u>

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.