

**REGISTERED NUMBER: NI635167 (Northern Ireland)**

**BRACKEN WINDOWS & DOORS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2019**

CavanaghKelly  
Chartered Accountants  
36-38 Northland Row  
Dungannon  
Co. Tyrone  
BT71 6AP

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FOR THE YEAR ENDED 30 NOVEMBER 2019**

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**BRACKEN WINDOWS & DOORS LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

**DIRECTORS:**

Tracy Bradley  
Ciaran Bradley

**REGISTERED OFFICE:**

3 Craigadick Road  
Maghera  
Co. Londonderry  
BT46 5DH

**REGISTERED NUMBER:**

NI635167 (Northern Ireland)

**ACCOUNTANTS:**

CavanaghKelly  
Chartered Accountants  
36-38 Northland Row  
Dungannon  
Co. Tyrone  
BT71 6AP

**BRACKEN WINDOWS & DOORS LIMITED (REGISTERED NUMBER: NI635167)****STATEMENT OF FINANCIAL POSITION  
30 NOVEMBER 2019**

	Notes	2019 £	2018 £
<b>NON-CURRENT ASSETS</b>			
Tangible assets	5	94,820	79,736
<b>CURRENT ASSETS</b>			
Inventories		51,149	59,897
Receivables	6	75,707	42,517
Cash at bank and in hand		85,398	54,979
		<u>212,254</u>	<u>157,393</u>
<b>PAYABLES</b>			
Amounts falling due within one year	7	<u>(247,792)</u>	<u>(163,662)</u>
<b>NET CURRENT LIABILITIES</b>		<u>(35,538)</u>	<u>(6,269)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		59,282	73,467
<b>PAYABLES</b>			
Amounts falling due after more than one year	8	(63,345)	(50,117)
<b>PROVISIONS FOR LIABILITIES</b>		<u>(5,588)</u>	<u>(5,588)</u>
<b>NET (LIABILITIES)/ASSETS</b>		<u>(9,651)</u>	<u>17,762</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Retained earnings		<u>(9,653)</u>	<u>17,760</u>
		<u>(9,651)</u>	<u>17,762</u>

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2019.

The members have not required the Company to obtain an audit of its financial statements for the year ended 30 November 2019 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)

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION - continued  
30 NOVEMBER 2019**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 8 September 2020 and were signed on its behalf by:

Ciaran Bradley - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

**1. STATUTORY INFORMATION**

Bracken Windows & Doors Limited is a private company, limited by shares, registered in Northern Ireland. The company's registered number and registered office address can be found on the Company Information page.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

**Revenue**

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Property, plant and equipment**

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

**Inventories**

Inventories are valued at the lower of cost and net realisable value. Cost comprises expenditure incurred in the normal course of business in bringing stocks to their present location and condition. Full provision is made for obsolete and slow moving items. Net realisable value comprises actual or estimated selling price (net of trade discounts) less all further costs to completion or to be incurred in marketing and selling.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 NOVEMBER 2019**

**3. ACCOUNTING POLICIES - continued**

**Cash flow statement**

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Statement of Cash Flows because it is classified as a small company.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2018 - 14 ) .

**5. PROPERTY, PLANT AND EQUIPMENT**

	Plant and machinery £
<b>COST</b>	
At 1 December 2018	109,023
Additions	38,789
At 30 November 2019	<u>147,812</u>
<b>DEPRECIATION</b>	
At 1 December 2018	29,287
Charge for year	23,705
At 30 November 2019	<u>52,992</u>
<b>NET BOOK VALUE</b>	
At 30 November 2019	<u>94,820</u>
At 30 November 2018	<u>79,736</u>

**6. RECEIVABLES**

	2019 £	2018 £
Trade receivables	71,013	42,517
Other receivables	4,694	-
	<u>75,707</u>	<u>42,517</u>

**7. PAYABLES: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Hire purchase contracts	21,657	15,978
Trade payables	78,549	44,468
Taxation and social security	12,128	10,028
Other payables	135,458	93,188
	<u>247,792</u>	<u>163,662</u>

**8. PAYABLES: AMOUNTS FALLING DUE AFTER ONE YEAR**

	2019 £	2018 £
Hire purchase contracts	<u>63,345</u>	<u>50,117</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.