

**BD & BR LIMITED FILLETED
ACCOUNTS COVER**

BD & BR Limited

Company No. 08115457

**Information for Filing with The
Registrar**

30 April 2017

**BD & BR
LIMITEDDIRECTORS
REPORT REGISTRAR**

The Director presents her report and the accounts for the year ended 30 April 2017.

Principal activities

The principal activity of the company during the year under review was .
licenced restaurant.

Director

The Director who served at any time during the year was as follows:

Connemara Alice

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

Connemara Alice Mary
Director
31 January 2018

**BD & BR LIMITEDBALANCE
SHEET REGISTRAR
at30 April 2017**

Company 08115457

	Notes	2017 £	2016 £
Fixed assets			
Intangible assets	2	16,312	20,390
Tangible assets	3	6,755	9,007
Investments	4	21,670	21,670
		<u>44,737</u>	<u>51,067</u>
Current assets			
Stocks	5	4,885	5,096
Debtors	6	38,555	19,871
Cash at bank and in hand		13,992	30,194
		<u>57,432</u>	<u>55,161</u>
Creditors: Amount falling due	7	(118,941)	(84,901)
Net current liabilities		<u>(61,509)</u>	<u>(29,740)</u>
Total assets less current		<u>(16,772)</u>	<u>21,327</u>
Creditors: Amounts falling due	8	(9,309)	(14,950)
Net (liabilities)/assets		<u>(26,081)</u>	<u>6,377</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account	9	(26,082)	6,376
Total equity		<u>(26,081)</u>	<u>6,377</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 30 April 2017 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 31 January 2018

And signed on its behalf by:

Connemara Alice Mary Coombes
Director

BD & BR LIMITEDNOTES TO
THE ACCOUNTS
REGISTRAR
for the year ended 30 April 2017

1 Accounting policies

Basis of preparation

The accounts have been prepared 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) and the Companies Act 2006 . There were no material departures from that standard.

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets and in accordance with the accounting policies set out below.

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are generally recognised for all deductible timing differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current or deferred tax for the year is recognised in profit or loss, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

Investments

Unlisted investments are recognised initially at fair value less attributable transaction costs. Subsequent to initial recognition, any changes in fair value are recognised in profit and loss.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2 Intangible fixed assets

	Other £	Total £
Cost		
At 1 May 2016	38,278	38,278
At 30 April 2017	38,278	38,278
Amortisation and impairment		
At 1 May 2016	17,888	17,888
Charge for the year	4,078	4,078
At 30 April 2017	21,966	21,966
Net book values		
At 30 April 2017	16,312	16,312
At 30 April 2016	20,390	20,390

3 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost or revaluation			
At 1 May 2016	14,407	807	15,214
At 30 April 2017	14,407	807	15,214
Depreciation			
At 1 May 2016	5,812	395	6,207
Charge for the year	2,149	103	2,252
At 30 April 2017	7,961	498	8,459

Net book values

At 30 April 2017

At 30 April 2016

6,446

309

6,755

8,595

412

9,007

4 Investments**Investment in
Subsidiaries**
£**Total**
£**Cost or valuation**

At 1 May 2016

21,670

21,670

At 30 April 2017

21,670

21,670

Net book values

At 30 April 2017

21,670

21,670

At 30 April 2016

21,670

21,670

5 Stocks**2017****2016**

£

£

Raw materials and consumables

4,885

5,096

4,885

5,096

6 Debtors**2017****2016**

£

£

Trade debtors

28,374

2,609

Amounts owed by group

9,180

8,902

Other debtors

1,001

8,360

38,555

19,871

7 Creditors:

amounts falling due within one year

2017**2016**

£

£

Bank loans and overdrafts

6,000

6,000

Trade creditors

32,319

25,306

Corporation tax

1,859

1,859

Other taxes and social security

26,425

22,037

Loans from directors

27,197

979

Other creditors

23,041

26,620

Accruals and deferred income

2,100

2,100

118,941

84,901

8 Creditors:

amounts falling due after more than

2017**2016**

£

£

Bank loans and overdrafts

9,309

14,950

9,309

14,950

9 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

10 Dividends

	2017 £	2016 £
Dividends for the period:		
Dividends paid in the period	-	10,000
	<u>-</u>	<u>10,000</u>
Dividends by type:		
Equity dividends	-	10,000
	<u>-</u>	<u>10,000</u>

11 Related party disclosures

Controlling party

Immediate controlling

Connemara Coombes

12 Additional information

Its registered number is:

08115457

Its registered office is:

67 Elton Road

Bishopston

Bristol

BS7 8DG