

Registered Number NI057031

C&A BYRNE LIMITED

Abbreviated Accounts

30 October 2016

Abbreviated Balance Sheet as at 30 October
2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Tangible assets	2	742	990
		<u>742</u>	<u>990</u>
Current assets			
Stocks		92,098	91,904
Debtors		1,930	1,930
Cash at bank and in hand		59,587	67,019
		<u>153,615</u>	<u>160,853</u>
Creditors: amounts falling due within one year		(205,871)	(207,881)
Net current assets (liabilities)		<u>(52,256)</u>	<u>(47,028)</u>
Total assets less current liabilities		<u>(51,514)</u>	<u>(46,038)</u>
Total net assets (liabilities)		<u>(51,514)</u>	<u>(46,038)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(51,516)	(46,040)
Shareholders' funds		<u>(51,514)</u>	<u>(46,038)</u>

- For the year ending 30 October 2016 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 Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 4 September 2017

And signed on their behalf by:

Annalena Byrne, Director

Notes to the Abbreviated Accounts for the period ended 30 October 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements have been prepared under the historical cost convention and in accordance with the Companies Act 2006 and the Financial Reporting Standard for Smaller Entities (effective January 2015). The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

Tangible assets depreciation policy

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

- Fixtures, fittings and equipment - 25% reducing balance
- Motor vehicles - 25% reducing balance

The carrying values of tangible fixed assets are reviewed annually for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

2 Tangible fixed assets

	£
Cost	
At 1 November 2015	13,991
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 30 October 2016	<u>13,991</u>
Depreciation	
At 1 November 2015	13,001
Charge for the year	248
On disposals	-
At 30 October 2016	<u>13,249</u>
Net book values	
At 30 October 2016	<u>742</u>
At 31 October 2015	<u>990</u>

3 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each		