

Registration number: 03934503

# Anthony Brookes Surveys Limited

Annual Report and Unaudited Abridged Financial Statements

for the Year Ended 31 March 2018

G W Jones & Co Limited  
Chartered Certified Accountants  
Office 1 The Coach House  
24-26 Station Road  
Shirehampton  
Bristol  
BS11 9TX



# **Anthony Brookes Surveys Limited**

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# **Anthony Brookes Surveys Limited**

## **Company Information**

<b>Directors</b>	AJ Bailey
	J P Marshall
	PD Roberts
	A W Brookes
<b>Company secretary</b>	PD Roberts
<b>Registered office</b>	Unit 2
	Thornbury Office Park
	Midland Way
	Bristol
<b>Accountants</b>	BS35 2BS
	G W Jones & Co Limited
	Chartered Certified Accountants
	Office 1 The Coach House
	24-26 Station Road
	Shirehampton
	Bristol
	BS11 9TX

# Anthony Brookes Surveys Limited

(Registration number: 03934503)

## Abridged Balance Sheet as at 31 March 2018

	Note	2018 £	2017 £
<b>Fixed assets</b>			
Tangible assets	4	127,227	103,601
Investments	5	50	-
		<u>127,277</u>	<u>103,601</u>
<b>Current assets</b>			
Stocks	6	22,768	20,708
Debtors		345,416	321,162
Cash at bank and in hand		841,337	719,465
		<u>1,209,521</u>	<u>1,061,335</u>
<b>Prepayments and accrued income</b>		8,342	8,111
<b>Creditors: Amounts falling due within one year</b>		<u>(208,808)</u>	<u>(244,623)</u>
<b>Net current assets</b>		<u>1,009,055</u>	<u>824,823</u>
<b>Total assets less current liabilities</b>		1,136,332	928,424
<b>Provisions for liabilities</b>		(24,173)	(20,720)
<b>Accruals and deferred income</b>		<u>(91,125)</u>	<u>(21,190)</u>
<b>Net assets</b>		<u>1,021,034</u>	<u>886,514</u>
<b>Capital and reserves</b>			
Called up share capital	7	274	274
Profit and loss account		<u>1,020,760</u>	<u>886,240</u>
<b>Total equity</b>		<u>1,021,034</u>	<u>886,514</u>

For the financial year ending 31 March 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

The notes on pages 4 to 9 form an integral part of these abridged financial statements.

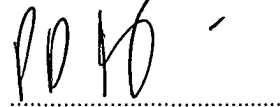
**Anthony Brookes Surveys Limited**

**(Registration number: 03934503)**

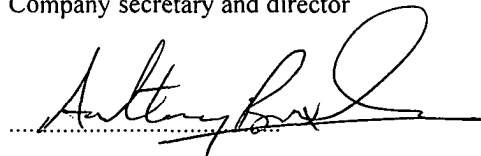
**Abridged Balance Sheet as at 31 March 2018**

All of the company's members have consented to the preparation of an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the Board on 19<sup>th</sup> Sept 18 and signed on its behalf by:



PD Roberts  
Company secretary and director



A W Brookes  
Director

## **Anthony Brookes Surveys Limited**

### **Notes to the Abridged Financial Statements for the Year Ended 31 March 2018**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Unit 2  
Thornbury Office Park  
Midland Way  
Bristol  
BS35 2BS

These financial statements were authorised for issue by the Board on 19 September 2018.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

##### **Basis of preparation**

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

##### **Tax**

The tax expense for the period comprises current and deferred tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

## **Anthony Brookes Surveys Limited**

### **Notes to the Abridged Financial Statements for the Year Ended 31 March 2018**

Deferred tax is recognised in respect of all timing differences between taxable profits and profits reported in the financial statements.

Unrelieved tax losses and other deferred tax assets are recognised when it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference.

#### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant and machinery	33% reducing balance
Fixtures, fittings and equipment	25% reducing balance
Motor vehicles	25% reducing balance

#### **Business combinations**

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

#### **Investments**

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **Anthony Brookes Surveys Limited**

### **Notes to the Abridged Financial Statements for the Year Ended 31 March 2018**

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

#### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 25 (2017 - 26).



# Anthony Brookes Surveys Limited

## Notes to the Abridged Financial Statements for the Year Ended 31 March 2018

### 4 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Other tangible assets £	Total £
<b>Cost or valuation</b>				
At 1 April 2017	201,331	12,200	1,460	214,991
Additions	85,660	-	-	85,660
Disposals	(53,500)	-	-	(53,500)
At 31 March 2018	233,491	12,200	1,460	247,151
<b>Depreciation</b>				
At 1 April 2017	98,658	11,303	1,429	111,390
Charge for the year	22,716	224	11	22,951
Eliminated on disposal	(14,417)	-	-	(14,417)
At 31 March 2018	106,957	11,527	1,440	119,924
<b>Carrying amount</b>				
At 31 March 2018	126,534	673	20	127,227
At 31 March 2017	102,673	897	31	103,601

### 5 Investments

	Total £
<b>Cost or valuation</b>	
Additions	50
<b>Provision</b>	
<b>Carrying amount</b>	
At 31 March 2018	50

### Aggregate financial information of associates

	2018 £	2017 £
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### Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

# Anthony Brookes Surveys Limited

## Notes to the Abridged Financial Statements for the Year Ended 31 March 2018

Undertaking			Registered office	Holding	Proportion of voting rights and shares held	
					2018	2017
Associates						
Church Orchard Two Limited			Office 1 The Coach House 24-26 Station Road Shirehampton Bristol BS11 9TX England and Wales	Ordinary	50%	0%

The principal activity of Church Orchard Two Limited is development of building projects.

### 6 Stocks

	2018 £	2017 £
Work in progress	22,768	20,708

### 7 Share capital

Allotted, called up and fully paid shares

	2018		2017	
	No.	£	No.	£
"A" Ordinary shares of £1 each	100	100	100	100
"B" Ordinary shares of £1 each	74	74	74	74
"C" Ordinary shares of £1 each	50	50	50	50
"D" ordinary shares of £1 each	50	50	50	50
	<u>274</u>	<u>274</u>	<u>274</u>	<u>274</u>

### 8 Dividends

Interim dividends paid

	2018 £	2017 £
Interim dividend of £400.00 per each Ordinary "A"	40,000	40,000
Interim dividend of £2,200.00 per each Ordinary "B"	162,800	162,800
Interim dividend of £1,400.00 per each Ordinary "C"	70,000	70,000
Interim dividend of £600.00 per each Ordinary "D"	30,000	30,000
	<u>302,800</u>	<u>302,800</u>

## Anthony Brookes Surveys Limited

### Notes to the Abridged Financial Statements for the Year Ended 31 March 2018

#### 9 Related party transactions

##### Directors' remuneration

The directors' remuneration for the year was as follows:

	2018 £	2017 £
Remuneration	<u>53,907</u>	<u>53,540</u>