

**ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2016**  
**FOR**  
**WM.M.BRIERS & SON**  
**(TAMWORTH) LIMITED**

WEDNESDAY



\*A62RKP5E\*

A01

22/03/2017

#147

COMPANIES HOUSE

**WM.M.BRIERS & SON**  
**(TAMWORTH) LIMITED (REGISTERED NUMBER: 00530769)**

**CONTENTS OF THE ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 OCTOBER 2016**

---

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Report of the Independent Auditors on the Abbreviated Accounts</b>	<b>2</b>
<b>Abbreviated Balance Sheet</b>	<b>3</b>
<b>Notes to the Abbreviated Accounts</b>	<b>4</b>

---

**WM.M.BRIERS & SON  
(TAMWORTH) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 OCTOBER 2016**

---

**DIRECTORS:**

E W Briers  
J E Rooke

**SECRETARY:**

J E Rooke

**REGISTERED OFFICE:**

Anchor Sidings  
Glascote Road  
Tamworth  
Staffordshire  
B77 2AN

**REGISTERED NUMBER:**

00530769 (England and Wales)

**AUDITORS:**

Prime  
Chartered Accountants  
Statutory Auditor  
5 Argosy Court  
Scimitar Way  
Whitley Business Park  
Coventry  
CV3 4GA

**REPORT OF THE INDEPENDENT AUDITORS TO  
WM.M.BRIERS & SON  
(TAMWORTH) LIMITED  
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

---

We have examined the abbreviated accounts set out on pages three to six, together with the full financial statements of Wm.M.Briers & Son (Tamworth) Limited for the year ended 31 October 2016 prepared under Section 396 of the Companies Act 2006.

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

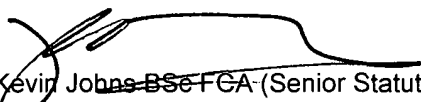
The directors are responsible for preparing the abbreviated accounts in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section and to report our opinion to you.

**Basis of opinion**

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

**Opinion**

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the Regulations made under that Section.

  
Kevin Jones BSc FCA (Senior Statutory Auditor)  
for and on behalf of Prime  
Chartered Accountants  
Statutory Auditor  
5 Argosy Court  
Scimitar Way  
Whitley Business Park  
Coventry  
CV3 4GA

Date: 13/03/17

**WM.M.BRIERS & SON**  
**(TAMWORTH) LIMITED (REGISTERED NUMBER: 00530769)**

**ABBREVIATED BALANCE SHEET**  
**31 OCTOBER 2016**

	Notes	2016 £	2015 £
<b>FIXED ASSETS</b>			
Tangible assets	2	2,574,330	2,665,028
Investments	3	1,290,762	1,290,762
		<u>3,865,092</u>	<u>3,955,790</u>
<b>CURRENT ASSETS</b>			
Stocks		43,356	41,687
Debtors		3,004,241	3,214,711
Cash at bank and in hand		2,077,064	1,658,320
		<u>5,124,661</u>	<u>4,914,718</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>671,810</u>	<u>952,956</u>
<b>NET CURRENT ASSETS</b>		<u>4,452,851</u>	<u>3,961,762</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,317,943</u>	<u>7,917,552</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>370,536</u>	<u>374,842</u>
<b>NET ASSETS</b>		<u><u>7,947,407</u></u>	<u><u>7,542,710</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	4	2,000	2,000
Profit and loss account		7,945,407	7,540,710
<b>SHAREHOLDERS' FUNDS</b>		<u><u>7,947,407</u></u>	<u><u>7,542,710</u></u>

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 10/03/2017 and were signed on its behalf by:



.....  
E W Briars - Director

The notes form part of these abbreviated accounts

**WM.M.BRIERS & SON**  
**(TAMWORTH) LIMITED (REGISTERED NUMBER: 00530769)**

**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2016**

---

**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 January 2015).

**Preparation of consolidated financial statements**

The financial statements contain information about Wm.M.Briers & Son (Tamworth) Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company has taken the option under Section 398 of the Companies Act 2006 not to prepare consolidated financial statements.

**Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax.

**Tangible fixed assets**

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

Plant and machinery	- 15% on reducing balance and 4 years straight line
Fixtures and fittings	- 10% on reducing balance
Motor vehicles	- 10% on reducing balance
Office equipment	- 15% on reducing balance

No depreciation is charged on freehold land.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in market value is transferred to a revaluation reserve.

Investment properties are included in the Balance sheet at their open market value in accordance with Financial Reporting Standard for Smaller Entities (effective April 2008) and are not depreciated. This treatment is contrary to the Companies Act 2006 which states that fixed assets should be depreciated but is, in the opinion of the directors, necessary in order to give a true and fair view of the financial position of the company.

**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.

**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 the profit and loss account in the period to which they relate.

**Investments**

Investments held as fixed assets are shown at cost less provision for impairment.

**WM.M.BRIERS & SON**  
**(TAMWORTH) LIMITED (REGISTERED NUMBER: 00530769)**

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
 FOR THE YEAR ENDED 31 OCTOBER 2016

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 November 2015	5,653,468
Additions	197,051
At 31 October 2016	<u>5,850,519</u>
<b>DEPRECIATION</b>	
At 1 November 2015	2,988,440
Charge for year	287,749
At 31 October 2016	<u>3,276,189</u>
<b>NET BOOK VALUE</b>	
At 31 October 2016	<u>2,574,330</u>
At 31 October 2015	<u>2,665,028</u>

**3. FIXED ASSET INVESTMENTS**

	Investments other than loans £
<b>COST</b>	
At 1 November 2015 and 31 October 2016	<u>1,290,762</u>
<b>NET BOOK VALUE</b>	
At 31 October 2016	<u>1,290,762</u>
At 31 October 2015	<u>1,290,762</u>

The company's investments at the Balance Sheet date in the share capital of companies include the following:

**Best Environmental Limited**

Nature of business: Property rental company

	%		
Class of shares:	holding		
Ordinary	100.00	30/6/16	30/6/15
		£	£
Aggregate capital and reserves		2,861,143	2,672,411
Profit for the year		<u>188,732</u>	<u>184,826</u>

**WM.M.BRIERS & SON**  
**(TAMWORTH) LIMITED (REGISTERED NUMBER: 00530769)**

NOTES TO THE ABBREVIATED ACCOUNTS - continued  
 FOR THE YEAR ENDED 31 OCTOBER 2016

3. **FIXED ASSET INVESTMENTS - continued**

**Segregation of Recyclables Tamworth Limited**

Nature of business: Property rental company

Class of shares:	% holding	2016	2015
Ordinary	100.00	£	£
Aggregate capital and reserves		<b>107,994</b>	27,001
Profit for the year		<b>134,995</b>	27,000

4. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016	2015
2,000	Ordinary	£1	£ <b>2,000</b>	£ 2,000