

**Registered Number 07794090**

**BYRNE'S (CHESTER) LTD**

**Abbreviated Accounts**

**31 October 2014**

## Abbreviated Balance Sheet as at 31 October 2014

	<i>Notes</i>	<i>2014</i>	<i>2013</i>
		£	£
<b>Fixed assets</b>			
Intangible assets	2	212,500	225,000
Tangible assets	3	8,342	10,554
		<u>220,842</u>	<u>235,554</u>
<b>Current assets</b>			
Debtors		30,781	39,522
Cash at bank and in hand		169	146
		<u>30,950</u>	<u>39,668</u>
<b>Creditors: amounts falling due within one year</b>		<u>(165,117)</u>	<u>(214,242)</u>
<b>Net current assets (liabilities)</b>		<u>(134,167)</u>	<u>(174,574)</u>
<b>Total assets less current liabilities</b>		<u>86,675</u>	<u>60,980</u>
<b>Total net assets (liabilities)</b>		<u>86,675</u>	<u>60,980</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		86,673	60,978
<b>Shareholders' funds</b>		<u>86,675</u>	<u>60,980</u>

- For the year ending 31 October 2014 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 30 July 2015

And signed on their behalf by:

**JO BOUCHER, Director**

## Notes to the Abbreviated Accounts for the period ended 31 October 2014

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover presents net invoiced sales of goods excluding vat

**Tangible assets depreciation policy**

Fixtures fitting & computers 25% reducing balance

**Intangible assets amortisation policy**

Amortising evenly over 20 years

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 November 2013	250,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2014	<u>250,000</u>
<b>Amortisation</b>	
At 1 November 2013	25,000
Charge for the year	12,500
On disposals	-
At 31 October 2014	<u>37,500</u>
<b>Net book values</b>	
At 31 October 2014	<u>212,500</u>
At 31 October 2013	<u>225,000</u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 November 2013	17,187
Additions	569
Disposals	-
Revaluations	-
Transfers	<u>-</u>

At 31 October 2014	<u>17,756</u>
<b>Depreciation</b>	
At 1 November 2013	6,633
Charge for the year	2,781
On disposals	-
At 31 October 2014	<u>9,414</u>
<b>Net book values</b>	
At 31 October 2014	<u>8,342</u>
At 31 October 2013	<u>10,554</u>

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