

Registered number  
07226034

Browns Short Break Respite Limited

Filleled Accounts

31 July 2021

**Browns Short Break Respite Limited****Registered number:** 07226034**Balance Sheet****as at 31 July 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	3	90,221	77,258
<b>Current assets</b>			
Debtors	4	133,735	122,837
Cash at bank and in hand		261,910	201,984
		<u>395,645</u>	<u>324,821</u>
<b>Creditors: amounts falling due within one year</b>	5	(67,336)	(70,543)
<b>Net current assets</b>		<u>328,309</u>	<u>254,278</u>
<b>Total assets less current liabilities</b>		<u>418,530</u>	<u>331,536</u>
<b>Provisions for liabilities</b>		(8,136)	(5,662)
<b>Net assets</b>		<u>410,394</u>	<u>325,874</u>
<b>Capital and reserves</b>			
Called up share capital		104	104
Profit and loss account		410,290	325,770
<b>Shareholders' funds</b>		<u>410,394</u>	<u>325,874</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 8 November 2021

# **Browns Short Break Respite Limited**

## **Notes to the Accounts**

**for the year ended 31 July 2021**

### **1 Accounting policies**

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

The accounts have been prepared under the historical cost convention and 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).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	20% per year reducing balance
Motor vehicles	20% per year reducing balance
Fixtures, fittings, tools and equipment	20% per year reducing balance
Leasehold property improvements	5% per year on a straight line basis

#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised

only to the extent that 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, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

### **Provisions**

Provisions (i.e. liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	73	68

### **3 Tangible fixed assets**

	<b>Leasehold property improvements</b>	<b>Plant and machinery etc.</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 August 2020	30,092	63,445	45,645	139,182
Additions	-	11,296	34,590	45,886
Disposals	-	-	(22,790)	(22,790)
At 31 July 2021	30,092	74,741	57,445	162,278
<b>Depreciation</b>				
At 1 August 2020	-	50,009	11,915	61,924
Charge for the year	2,006	4,896	10,575	17,477
On disposals	-	-	(7,344)	(7,344)
At 31 July 2021	2,006	54,905	15,146	72,057
<b>Net book value</b>				
At 31 July 2021	28,086	19,836	42,299	90,221
At 31 July 2020	30,092	13,436	33,730	77,258

<b>4 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	133,735	122,837

<b>5 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Taxation and social security costs	28,621	25,835
Other creditors	38,715	44,708
	<u>67,336</u>	<u>70,543</u>

## **6 Other information**

Browns Short Break Respite Limited is a private company limited by shares and incorporated in England. Its registered office is:

Nunn Street

St Helens

WA9 1SF

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