REGISTERED NUMBER: 07842548 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 29 APRIL 2022 TO 27 APRIL 2023

FOR

BRERETON AND CO LTD

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FOR THE PERIOD 29 APRIL 2022 TO 27 APRIL 2023

BRERETON AND CO LTD

COMPANY INFORMATION
FOR THE PERIOD 29 APRIL 2022 TO 27 APRIL 2023

DIRECTOR:	S P Brereton
SECRETARY:	
REGISTERED OFFICE:	92 Nore Road Portishead Bristol BS20 8DX
REGISTERED NUMBER:	07842548 (England and Wales)
ACCOUNTANTS:	Douglas Crook Accountancy Services 92 Nore Road Portishead Bristol BS20 8DX

BALANCE SHEET
27 APRIL 2023

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		8,916		11,888
			8,916		11,888
CURRENT ASSETS					
Debtors	6	17,071		50,993	
Cash at bank		37,876		7,382	
		54,947		58,375	
CREDITORS					
Amounts falling due within one year	7	80,678		109,400	
NET CURRENT LIABILITIES			(25,731)		(51,025)
TOTAL ASSETS LESS CURRENT LIABILITIES			(16,815)		(39,137)
CREDITORS					
Amounts falling due after more than one year	8		13,600		18,850
NET LIABILITIES			(30,415)		(57,987)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(30,515)		(58,087)
SHAREHOLDERS' FUNDS			(30,415)		(57,987)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 27 April 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 27 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

BALANCE SHEET - continued
27 APRIL 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 28 January 2024 and were signed by:

S P Brereton - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 29 APRIL 2022 TO 27 APRIL 2023

1. STATUTORY INFORMATION

Brereton and Co Ltd is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2012, is being amortised evenly over its estimated useful life of four years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 1 (2022 - 1) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 29 APRIL 2022 TO 27 APRIL 2023

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 29 April 2022	
and 27 April 2023	20,000
AMORTISATION	
At 29 April 2022	
and 27 April 2023	20,000
NET BOOK VALUE	
At 27 April 2023	-
At 28 April 2022	-

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 29 April 2022	
and 27 April 2023	15,850
DEPRECIATION	
At 29 April 2022	3,962
Charge for period	2,972
At 27 April 2023	6,934
NET BOOK VALUE	
At 27 April 2023	8,916
At 28 April 2022	11,888

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	14,071	20,653
Other debtors	3,000	30,340
	17,071	50,993

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	5,800	5,800
Trade creditors	71,788	102,294
Other creditors	3,090	1,306
	80,678	109,400

continued...

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Bank loans	13,600	18,850