

Company registration number 08328182 (England and Wales)

MADE BY BRITTAN LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
PAGES FOR FILING WITH REGISTRAR

MADE BY BRITTAN LTD

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BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	3	35,811		85,660	
Cash at bank and in hand		1,290		32,491	
		<u>37,101</u>		<u>118,151</u>	
Creditors: amounts falling due within one year	4	<u>(9,377)</u>		<u>(62,215)</u>	
Net current assets			27,724		55,936
Creditors: amounts falling due after more than one year	5		<u>(12,582)</u>		<u>(15,500)</u>
Net assets			<u>15,142</u>		<u>40,436</u>
Capital and reserves					
Called up share capital			20		20
Profit and loss reserves			<u>15,122</u>		<u>40,416</u>
Total equity			<u>15,142</u>		<u>40,436</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 30 September 2022 and are signed on its behalf by:

Ms S Brittan

Director

Company Registration No. 08328182

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Company information

Made by Brittan Ltd is a private company limited by shares incorporated in England and Wales. The registered office is c/oYMU Business Management Ltd, 180 Great Portland Street, London, W1W 5QZ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for consultancy services.

1.3 Cash at bank and in hand

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has only basic financial instruments.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction.

1.5 Taxation

The tax expense represents the tax currently payable. The directors consider the deferred tax to be not material.

1.6 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 4 (2020: 4).

	2021 Number	2020 Number
Total	2	4

3 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	2,861	26,860
Other debtors	32,950	58,800
	35,811	85,660

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	1,398	-
Trade creditors	-	15,000
Corporation tax	-	14,935
Other taxation and social security	-	8,780
Other creditors	7,979	23,500
	9,377	62,215

5 Creditors: amounts falling due after more than one year

	2021 £	2020 £
Bank loans and overdrafts	12,582	15,500

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.