

**COMPANY REGISTRATION NO. 09407181 (England and Wales)**

**BRENT DAVIES CONSULTANCY LIMITED**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 JANUARY 2020**

**PAGES FOR FILING WITH REGISTRAR**

**BRENT DAVIES CONSULTANCY LIMITED**

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**BRENT DAVIES CONSULTANCY LIMITED****BALANCE SHEET****AS AT 31 JANUARY 2020**

|   | Notes | 2020<br>£     | £            | 2019<br>£     | £            |
|---|-------|---------------|--------------|---------------|--------------|
| <b>Current assets</b>                                 |       |               |              |               |              |
| Debtors   | 3     | 3,585         |              | 3,225         |              |
| Cash at bank and in hand                              |       | 11,206        |              | 8,057         |              |
|   |       | <u>14,791</u> |              | <u>11,282</u> |              |
| <b>Creditors: amounts falling due within one year</b> |       |               |              |               |              |
|   | 4     | (6,190)       |              | (5,951)       |              |
| <b>Net current assets</b>                             |       |               | 8,601        |               | 5,331        |
|   |       |               | <u>8,601</u> |               | <u>5,331</u> |
| <b>Capital and reserves</b>                           |       |               |              |               |              |
| Called up share capital                               | 5     |               | 10           |               | 10           |
| Profit and loss reserves                              |       |               | 8,591        |               | 5,321        |
|   |       |               | <u>8,601</u> |               | <u>5,331</u> |
| <b>Total equity</b>                                   |       |               | <u>8,601</u> |               | <u>5,331</u> |

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

For the financial year ended 31 January 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his 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 and signed by the director and authorised for issue on 6 July 2020

Mr B A Davies  
**Director**

**Company Registration No. 09407181**

## **BRENT DAVIES CONSULTANCY LIMITED**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2020**

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#### **1 Accounting policies**

##### **Company information**

Brent Davies Consultancy Limited is a private company limited by shares incorporated in England and Wales. The registered office is 2 Heol Caerlan, Beddau, Pontypridd, United Kingdom, CF38 2HT.

##### **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 represents amounts receivable for services provided in the normal course of business net of VAT and trade discounts.

Revenue from private security consultancy is recognised over the period when, and to the extent that, the company obtains the right to consideration in exchange for services provided.

##### **1.3 Financial instruments**

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses

##### **1.4 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**BRENT DAVIES CONSULTANCY LIMITED****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 JANUARY 2020****1 Accounting policies****(Continued)****Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

**1.5 Employee benefits**

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

**2 Employees**

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

|       | <b>2020</b>   | <b>2019</b>   |
|-------|---------------|---------------|
|       | <b>Number</b> | <b>Number</b> |
| Total | 1             | 1             |
|       | <b>==</b>     | <b>==</b>     |

**3 Debtors**

|   | <b>2020</b> | <b>2019</b> |
|---|-------------|-------------|
|   | <b>£</b>    | <b>£</b>    |
| <b>Amounts falling due within one year:</b> |             |             |
| Trade debtors                               | 3,585       | 3,225       |
|   | <b>==</b>   | <b>==</b>   |

**4 Creditors: amounts falling due within one year**

|                              | <b>2020</b> | <b>2019</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| Taxation and social security | 5,110       | 4,907       |
| Other creditors              | 1,080       | 1,044       |
|                              | <b>==</b>   | <b>==</b>   |
|                              | 6,190       | 5,951       |
|                              | <b>==</b>   | <b>==</b>   |

**BRENT DAVIES CONSULTANCY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 JANUARY 2020**

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**5     Called up share capital**

|                               | <b>2020</b>       | <b>2019</b>       |
|-------------------------------|-------------------|-------------------|
|                               | <b>£</b>          | <b>£</b>          |
| <b>Ordinary share capital</b> |                   |                   |
| <b>Issued and fully paid</b>  |                   |                   |
| 10 Ordinary of £1 each        | 10                | 10                |
|                               | <u>          </u> | <u>          </u> |

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