

Registered number  
12118996

Brewer Street Yoga Ltd

Filleted Accounts

31 March 2023

**Brewer Street Yoga Ltd****Registered number:** 12118996**Balance Sheet****as at 31 March 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	4,629	8,986
<b>Current assets</b>			
Debtors	5	12,775	12,535
Cash at bank and in hand		28,684	31,029
		<u>41,459</u>	<u>43,564</u>
<b>Creditors: amounts falling due within one year</b>	6	(45,977)	(47,861)
<b>Net current liabilities</b>		<u>(4,518)</u>	<u>(4,297)</u>
<b>Net assets</b>		<u>111</u>	<u>4,689</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		11	4,589
<b>Shareholder's funds</b>		<u>111</u>	<u>4,689</u>

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

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

The director acknowledges his 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.

Matthew Gough

Director

Approved by the board on 13 September 2023

**Brewer Street Yoga Ltd**  
**Notes to the Accounts**  
**for the year ended 31 March 2023**

**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 rendering of services. 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.

***Government Grants***

Grants received are credited as income in the profit and loss account as the related expenditure is incurred.

***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:

Leasehold Building Improvements	Straight Line over 5 years
Equipment	33.33% Reducing Balance

***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.

**2 Other Operating Income**

2023	2022
£	£

Local Authority Covid Grants	-	12,000
	<u>-</u>	<u>12,000</u>
<b>3 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>1</u>	<u>1</u>
<b>4 Tangible fixed assets</b>		
	<b>Leasehold Building</b>	<b>Equipment</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2022	21,139	946
At 31 March 2023	<u>21,139</u>	<u>946</u>
<b>Depreciation</b>		
At 1 April 2022	12,684	415
Charge for the year	<u>4,228</u>	<u>129</u>
At 31 March 2023	<u>16,912</u>	<u>544</u>
<b>Net book value</b>		
At 31 March 2023	<u>4,227</u>	<u>402</u>
At 31 March 2022	8,455	531
<b>5 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	275	35
Other debtors	<u>12,500</u>	<u>12,500</u>
	<u>12,775</u>	<u>12,535</u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Unsecured loans	45,000	45,000
Director's Loan Account	(56)	136
Taxation and social security costs	89	1,818
Other Creditors	<u>944</u>	<u>907</u>
	<u>45,977</u>	<u>47,861</u>

The unsecured loans to the company are interest free and repayable on demand.

## 7 Loans to directors

	B/fwd £	Paid £	Repaid £	C/fwd £
Matthew Gough				
Loan to director	-	1,536	(1,480)	56
	<u>-</u>	<u>1,536</u>	<u>(1,480)</u>	<u>56</u>

## 8 Other information

Brewer Street Yoga Ltd is a private company limited by shares and incorporated in England. Its registered office is:

69 Loughborough Road

West Bridgford

Nottingham

NG2 7LA

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.