

**JUICY BRICK LTD**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022**

Menzies LLP  
Richmond House  
Walkern Road  
Stevenage  
Hertfordshire  
SG1 3QP

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FOR THE YEAR ENDED 31ST DECEMBER 2022

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**JUICY BRICK LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

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<b>Directors:</b>	E M Bernard G A Bryan R A Cope M B Goldsmith
<b>Registered office:</b>	14 Canonbury Street London N1 2TD
<b>Registered number:</b>	12744948 (England and Wales)
<b>Accountants:</b>	Menzies LLP Richmond House Walkern Road Stevenage Hertfordshire SG1 3QP

**ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
JUICY BRICK LTD**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Statement of financial position. Readers are cautioned that the Income statement and certain other primary statements and the Report of the directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Juicy Brick Ltd for the year ended 31st December 2022 which comprise the Income statement, Abridged Statement of financial position, Statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Juicy Brick Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Juicy Brick Ltd and state those matters that we have agreed to state to the Board of Directors of Juicy Brick Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Juicy Brick Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Juicy Brick Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Juicy Brick Ltd. You consider that Juicy Brick Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Juicy Brick Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Menzies LLP  
Richmond House  
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SG1 3QP

22nd September 2023

ABRIDGED STATEMENT OF FINANCIAL POSITION  
31ST DECEMBER 2022

		2022	2021
	Notes	£	£
<b>FIXED ASSETS</b>			
Property, plant and equipment	5	866	1,083
<b>CURRENT ASSETS</b>			
Debtors		169,194	225,794
Cash at bank		72,693	48,648
		<u>241,887</u>	<u>274,442</u>
<b>CREDITORS</b>			
Amounts falling due within one year		(131,242)	(158,330)
<b>NET CURRENT ASSETS</b>		<u>110,645</u>	<u>116,112</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>111,511</u>	<u>117,195</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	4	4
Retained earnings		111,507	117,191
<b>SHAREHOLDERS' FUNDS</b>		<u>111,511</u>	<u>117,195</u>

The notes form part of these financial statements

**ABRIDGED STATEMENT OF FINANCIAL POSITION - continued**  
**31ST DECEMBER 2022**

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The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

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

All the members have consented to the preparation of an abridged Statement of financial position for the year ended 31st December 2022 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors and authorised for issue on 22nd September 2023 and were signed on its behalf by:

R A Cope - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

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**1. STATUTORY INFORMATION**

Juicy Brick 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.

The presentation currency of the financial statements is the Pound Sterling (£).

The comparative period shown in the financial statements is the 18 month period from 15th July 2020 to 31st December 2021. This was due to it being the first set of accounts following the incorporation of the company. The extended comparative period should be taken into account when reviewing the information within the financial statements.

**2. STATEMENT OF COMPLIANCE**

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.

**3. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements have been prepared under the historical cost convention.

**Significant judgements and estimates**

No significant judgements or estimates have had to be made by the directors in preparing these financial statements.

**Revenue**

Revenue represents the total invoice value, excluding value added tax, trade discounts and all other direct taxes made during the year.

**Revenue recognition**

Revenue is recognised when goods have been delivered or services supplied to customers such that risks and rewards of ownership have transferred to them.

**Property, plant and equipment**

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

Plant and machinery etc                      - 20% on cost

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

**3. ACCOUNTING POLICIES - continued**

**Tax**

Tax for the year 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 tax 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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the statement of financial position 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 year 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the income statement in the period to which they relate.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2021 - 4) .

**5. PROPERTY, PLANT AND EQUIPMENT**

	<b>Totals</b>
	<b>£</b>
<b>Cost</b>	
At 1st January 2022	
and 31st December 2022	<u><b>1,083</b></u>
<b>Depreciation</b>	
Charge for year	<u><b>217</b></u>
At 31st December 2022	<u><b>217</b></u>
<b>Net book value</b>	
At 31st December 2022	<u><b>866</b></u>
At 31st December 2021	<u><b>1,083</b></u>



NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST DECEMBER 2022

6. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
1	Ordinary A	£1	1	-
1	Ordinary B	£1	1	-
1	Ordinary C	£1	1	-
1	Ordinary D	£1	1	-
4	Ordinary	£1	-	4
			<u>4</u>	<u>4</u>

On 16th December 2022, 4 Ordinary shares were reclassified by the company as 1 Ordinary A, 1 Ordinary B, 1 Ordinary C and 1 Ordinary D shares respectively. The reclassified shares rank pari passu in all respects.

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.