

Report of the Directors and
Unaudited Financial Statements
for the Year Ended 31 December 2022
for
British PLC

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COMPANIES HOUSE

Paterson Brodie Limited

British PLC (Registered number: SC003234)

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Paterson Brodie Limited

British PLC

Company Information
for the Year Ended 31 December 2022

DIRECTORS:

A W Burgess
Miss J R Burgess
S L Burgess

SECRETARY:

S L Burgess

REGISTERED OFFICE:

4th Floor
115 George Street
Edinburgh
EH2 4JN

REGISTERED NUMBER:

SC003234 (Scotland)

ACCOUNTANTS:

Paterson Brodie Limited
Chartered Certified Accountants
Cliveden Chambers
Cliveden Place
Longton
Stoke-on-Trent
Staffordshire
ST3 4JB

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Report of the Directors for the Year Ended 31 December 2022

The directors present their report with the financial statements of the company for the year ended 31 December 2022.

CHANGE OF NAME

The company passed a special resolution on 3 February 2022 changing its name from British Limited to British PLC.


DIRECTORS

The directors shown below have held office during the whole of the period from 1 January 2022 to the date of this report.

A W Burgess
Miss J R Burgess
S L Burgess

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:



.....
S L Burgess - Director

Date:

13/01/23

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Income Statement for the Year Ended 31 December 2022

	Notes	31.12.22 £	31.12.21 £
TURNOVER		-	-
Administrative expenses		-	38,981
OPERATING LOSS and LOSS BEFORE TAXATION		-	(38,981)
Tax on loss	4	-	-
LOSS FOR THE FINANCIAL YEAR		-	(38,981)

The notes form part of these financial statements

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Other Comprehensive Income for the Year Ended 31 December 2022

Notes	31.12.22 £	31.12.21 £
LOSS FOR THE YEAR	-	(38,981)
OTHER COMPREHENSIVE INCOME	-	-
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	-	(38,981)

The notes form part of these financial statements

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Balance Sheet 31 December 2022

	Notes	31.12.22 £	31.12.21 £
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>-</u>	<u>-</u>
CAPITAL AND RESERVES			
Called up share capital	7	250,000	250,000
Retained earnings		<u>(250,000)</u>	<u>(250,000)</u>
SHAREHOLDERS' FUNDS		<u>-</u>	<u>-</u>

The company is entitled to exemption from audit under Section 480 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 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 were approved by the Board of Directors and authorised for issue on and were signed on its behalf by:



.....
S L Burgess - Director

The notes form part of these financial statements.

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Statement of Changes in Equity for the Year Ended 31 December 2022

	Called up share capital £	Retained earnings £	Total equity £
Balance at 1 January 2021	1,500	(211,019)	(209,519)
Changes in equity			
Issue of share capital	248,500	-	248,500
Total comprehensive income	-	(38,981)	(38,981)
Balance at 31 December 2021	250,000	(250,000)	-
Changes in equity			
Balance at 31 December 2022	250,000	(250,000)	-

The notes form part of these financial statements

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Cash Flow Statement **for the Year Ended 31 December 2022**

	Notes	31.12.22 £	31.12.21 £
Cash flows from operating activities			
Cash generated from operations	1	-	29
Net cash from operating activities		-	29
Cash flows from financing activities			
Amount introduced by directors		-	1,620
Amount withdrawn by directors		-	(250,149)
Share issue		-	248,500
Net cash from financing activities		-	(29)
Increase in cash and cash equivalents		-	-
Cash and cash equivalents at beginning of year		-	-
Cash and cash equivalents at end of year		-	-

The notes form part of these financial statements

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Notes to the Cash Flow Statement for the Year Ended 31 December 2022

1. RECONCILIATION OF LOSS BEFORE TAXATION TO CASH GENERATED FROM OPERATIONS

	31.12.22	31.12.21
	£	£
Loss before taxation	-	(38,981)
Depreciation charges	-	39,010
	<hr/>	<hr/>
Cash generated from operations	-	29
	<hr/>	<hr/>

The notes form part of these financial statements

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Notes to the Financial Statements for the Year Ended 31 December 2022

1. STATUTORY INFORMATION

British PLC is a private company, registered in Scotland. 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" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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.

Trademarks and domain names are being amortised evenly over their estimated useful life of two years.

Computer software is being amortised evenly over its estimated useful life of two years.

3. OPERATING LOSS

The operating loss is stated after charging:

	31.12.22	31.12.21
	£	£
Trademarks and domain names amortisation	-	39,010

4. TAXATION

Analysis of the tax charge

No liability to UK corporation tax arose for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. INTANGIBLE FIXED ASSETS

	Trademarks and domain names £	Computer software £	Totals £
COST			
At 1 January 2022 and 31 December 2022	107,272	18,720	125,992
AMORTISATION			
At 1 January 2022 and 31 December 2022	107,272	18,720	125,992
NET BOOK VALUE			
At 31 December 2022	-	-	-
At 31 December 2021	-	-	-

Paterson Brodie Limited

British PLC (Registered number: SC003234)

Notes to the Financial Statements - continued for the Year Ended 31 December 2022

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022	
and 31 December 2022	7,197
DEPRECIATION	
At 1 January 2022	
and 31 December 2022	7,197
NET BOOK VALUE	
At 31 December 2022	-
At 31 December 2021	-

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	31.12.22 £	31.12.21 £
250,000	Ordinary	£1	250,000	250,000