

**Unaudited Financial Statements**  
**for the Year Ended 30 November 2022**  
**for**  
**Julian Barran Limited**

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for the Year Ended 30 November 2022**

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**Julian Barran Limited**

**Company Information**  
**for the Year Ended 30 November 2022**

**DIRECTOR:** J M L Barran

**REGISTERED OFFICE:** Oak Apple House  
North Street  
Milborne Port  
Sherborne  
Dorset  
DT9 5EW

**BUSINESS ADDRESS:** 21 Bathwick Hill  
Bath  
BA2 6EW

**REGISTERED NUMBER:** 02663834 (England and Wales)

**ACCOUNTANTS:** Silbury Accountants Limited  
Chartered Accountants  
Oak Apple House  
North Street  
Milborne Port  
Sherborne  
DT9 5EW

**Statement of Financial Position**  
**30 November 2022**

	Notes	30.11.22 £	£	30.11.21 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		1,207		-
<b>CURRENT ASSETS</b>					
Inventories		107,503		115,561	
Debtors	5	149,907		322,643	
Cash at bank		<u>218,433</u>		<u>391,681</u>	
		475,843		829,885	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>452,299</u>		<u>1,022,102</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>23,544</u>		<u>(192,217)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>24,751</u>		<u>(192,217)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		5,000		5,000
Retained earnings			<u>19,751</u>		<u>(197,217)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>24,751</u>		<u>(192,217)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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

The financial statements were approved by the director and authorised for issue on 14 March 2023 and were signed by:

J M L Barran - Director

**Notes to the Financial Statements**  
**for the Year Ended 30 November 2022**

**1. STATUTORY INFORMATION**

Julian Barran Limited 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.

**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" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Fixtures and fittings	- 25% on cost
Office equipment	- 25% on cost

**Stocks**

Inventories are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation 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 taxation 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 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 profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2021 - 1) .

**Notes to the Financial Statements - continued  
for the Year Ended 30 November 2022**

**4. PROPERTY, PLANT AND EQUIPMENT**

	Fixtures and fittings £	Office equipment £	Totals £
<b>COST</b>			
At 1 December 2021	2,850	1,182	4,032
Additions	-	1,525	1,525
At 30 November 2022	<u>2,850</u>	<u>2,707</u>	<u>5,557</u>
<b>DEPRECIATION</b>			
At 1 December 2021	2,850	1,182	4,032
Charge for year	-	318	318
At 30 November 2022	<u>2,850</u>	<u>1,500</u>	<u>4,350</u>
<b>NET BOOK VALUE</b>			
At 30 November 2022	<u>-</u>	<u>1,207</u>	<u>1,207</u>
At 30 November 2021	<u>-</u>	<u>-</u>	<u>-</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.22 £	30.11.21 £
Trade debtors	133,061	319,901
Other debtors	16,846	2,742
	<u>149,907</u>	<u>322,643</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.22 £	30.11.21 £
Bank loans and overdrafts	11,649	20,805
Trade creditors	434,300	678,339
Taxation and social security	1,667	5,388
Other creditors	4,683	317,570
	<u>452,299</u>	<u>1,022,102</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			30.11.22	30.11.21
Number:	Class:	Nominal value:	£	£
4,000	Ordinary A	£1	4,000	4,000
1,000	Ordinary B	£1	1,000	1,000
			<u>5,000</u>	<u>5,000</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 30 November 2022**

**8. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 November 2022 and 30 November 2021:

	30.11.22 £	30.11.21 £
<b>J M L Barran</b>		
Balance outstanding at start of year	-	-
Amounts advanced	8,083	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>8,083</u>	<u>-</u>

**9. RELATED PARTY DISCLOSURES**

During the year, total dividends of £32,000 were paid to the director .

**10. POST BALANCE SHEET EVENTS**

A dividend was voted 6 December 2022 for £10,000 to clear the overdrawn directors' loan account.

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.