

# Brash Solutions Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 March 2016

AM Taxation Limited  
Tax Advisors & Accountants  
Unit 3  
The Courtyard  
Milton Road  
Aylesbury  
Buckinghamshire  
HP21 7LZ

**Brash Solutions Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Accountants' Report to the Director on the Preparation of the Unaudited Statutory Accounts of  
Brash Solutions Limited  
for the Year Ended 31 March 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brash Solutions Limited for the year ended 31 March 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Brash Solutions Limited, as a body, in accordance with the terms of our engagement letter dated 24 September 2010. Our work has been undertaken solely to prepare for your approval the accounts of Brash Solutions Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brash Solutions Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Brash Solutions Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Brash Solutions Limited. You consider that Brash Solutions Limited 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 accounts of Brash Solutions Limited. 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 accounts.

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AM Taxation Limited  
Tax Advisors & Accountants  
Unit 3  
The Courtyard  
Milton Road  
Aylesbury  
Buckinghamshire  
HP21 7LZ  
8 November 2016

**Brash Solutions Limited**  
**(Registration number: 04174642)**  
**Abbreviated Balance Sheet at 31 March 2016**

	Note	2016 £	2015 £
<b>Fixed assets</b>			
Tangible fixed assets	<u>2</u>	<u>5,765</u>	<u>4,875</u>
<b>Current assets</b>			
Stocks		75	876
Debtors		38,650	41,823
Cash at bank and in hand		<u>59,796</u>	<u>26,886</u>
		98,521	69,585
Creditors: Amounts falling due within one year		<u>(68,762)</u>	<u>(38,288)</u>
Net current assets		<u>29,759</u>	<u>31,297</u>
Total assets less current liabilities		35,524	36,172
Creditors: Amounts falling due after more than one year		-	(16,556)
Provisions for liabilities		<u>(2,197)</u>	<u>(1,029)</u>
Net assets		<u><u>33,327</u></u>	<u><u>18,587</u></u>
<b>Capital and reserves</b>			
Called up share capital	<u>3</u>	3,500	1,000
Profit and loss account		<u>29,827</u>	<u>17,587</u>
Shareholders' funds		<u><u>33,327</u></u>	<u><u>18,587</u></u>

For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

The notes on pages 4 to 5 form an integral part of these financial statements.

**Brash Solutions Limited**  
**(Registration number: 04174642)**  
**Abbreviated Balance Sheet at 31 March 2016**  
*..... continued*

Approved by the director on 27 October 2016

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Mr R S D Brash  
Director

The notes on pages 4 to 5 form an integral part of these financial statements.

**Brash Solutions Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2016**  
**..... continued**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

**Turnover**

Turnover represents the net value of goods and services provided during the year net of value added tax.

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Fixtures and fittings	25% on a straight line basis
Office equipment	25% on a straight line basis
Plant and machinery	25% on a straight line basis

**Research and development**

Expenditure on research and development is written off against the profits in the year which it is incurred.

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

**Pensions**

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

**Brash Solutions Limited**  
**Notes to the Abbreviated Accounts for the Year Ended 31 March 2016**  
..... *continued*

**2 Fixed assets**

	<b>Tangible assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 1 April 2015	14,642	14,642
Additions	<u>3,540</u>	<u>3,540</u>
At 31 March 2016	<u>18,182</u>	<u>18,182</u>
<b>Depreciation</b>		
At 1 April 2015	9,767	9,767
Charge for the year	<u>2,650</u>	<u>2,650</u>
At 31 March 2016	<u>12,417</u>	<u>12,417</u>
<b>Net book value</b>		
At 31 March 2016	<u><u>5,765</u></u>	<u><u>5,765</u></u>
At 31 March 2015	<u><u>4,875</u></u>	<u><u>4,875</u></u>

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>2016</b>		<b>2015</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary A shares of £0.01 (2015 - £1) each	100,000	1,000	1,000	1,000
Ordinary B shares of £1 each	<u>2,500</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
	<u><u>102,500</u></u>	<u><u>3,500</u></u>	<u><u>1,000</u></u>	<u><u>1,000</u></u>

**New shares allotted**

During the year 2,500 ordinary B £1 shares having an aggregate nominal value of £1 were allotted for an aggregate consideration of £2,500.

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