

Unaudited Financial Statements for the Year Ended 30 April 2022

for

Harrison Brant Ltd

Antrams Financial Services LLP  
44-46 Old Steine  
Brighton  
East Sussex  
BN1 1NH

Contents of the Financial Statements  
for the Year Ended 30 April 2022

	Page
Company Information	1
Statement of Financial Position	2
Notes to the Financial Statements	4
Accountants' Report	7

**DIRECTOR:** K R Harrison

**SECRETARY:** K R Harrison

**REGISTERED OFFICE:** 6 Brunswick Road  
Shoreham-by-Sea  
West Sussex  
BN43 5WB

**REGISTERED NUMBER:** 06547473 (England and Wales)

**ACCOUNTANTS:** Antrams Financial Services LLP  
44-46 Old Steine  
Brighton  
East Sussex  
BN1 1NH

**Statement of Financial Position**  
**30 April 2022**

	Notes	30.4.22 £	£	30.4.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		78,000		91,000
Tangible assets	5		22,608		20,606
Investments	6		1,879		2,242
			<u>102,487</u>		<u>113,848</u>
<b>CURRENT ASSETS</b>					
Debtors	7	15,305		39,559	
Cash at bank		<u>346,272</u>		<u>380,108</u>	
		361,577		419,667	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>41,632</u>		<u>79,326</u>	
<b>NET CURRENT ASSETS</b>			<u>319,945</u>		<u>340,341</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			422,432		454,189
<b>PROVISIONS FOR LIABILITIES</b>			<u>1,275</u>		<u>335</u>
<b>NET ASSETS</b>			<u>421,157</u>		<u>453,854</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			200		200
Retained earnings			<u>420,957</u>		<u>453,654</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>421,157</u>		<u>453,854</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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 10 January 2023 and were signed by:

K R Harrison - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2022

1. **STATUTORY INFORMATION**

Harrison Brant 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.

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**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of ten years.

**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.

**Tangible fixed assets**

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

Plant and machinery etc - 33% on cost and 25% on reducing balance

**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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

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

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 16 (2021 - 16) .

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 May 2021	
and 30 April 2022	<u>360,000</u>
<b>AMORTISATION</b>	
At 1 May 2021	269,000
Charge for year	<u>13,000</u>
At 30 April 2022	<u>282,000</u>
<b>NET BOOK VALUE</b>	
At 30 April 2022	<u>78,000</u>
At 30 April 2021	<u>91,000</u>

5. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 May 2021	17,632	25,445	43,077
Additions	-	8,980	8,980
Disposals	<u>(2,871)</u>	<u>-</u>	<u>(2,871)</u>
At 30 April 2022	<u>14,761</u>	<u>34,425</u>	<u>49,186</u>
<b>DEPRECIATION</b>			
At 1 May 2021	-	22,471	22,471
Charge for year	<u>-</u>	<u>4,107</u>	<u>4,107</u>
At 30 April 2022	<u>-</u>	<u>26,578</u>	<u>26,578</u>
<b>NET BOOK VALUE</b>			
At 30 April 2022	<u>14,761</u>	<u>7,847</u>	<u>22,608</u>
At 30 April 2021	<u>17,632</u>	<u>2,974</u>	<u>20,606</u>

6. **FIXED ASSET INVESTMENTS**

Investments (neither listed nor unlisted) were as follows:

	30.4.22	30.4.21
	£	£
Investment	<u>1,879</u>	<u>2,242</u>

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

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

	30.4.22	30.4.21
	£	£
Trade debtors	180	31,693
Other debtors	15,125	7,866
	<u>15,305</u>	<u>39,559</u>

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

	30.4.22	30.4.21
	£	£
Trade creditors	12,669	13,954
Taxation and social security	16,197	59,018
Other creditors	12,766	6,354
	<u>41,632</u>	<u>79,326</u>

9. **ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is the company's director, Mr K Harrison.



Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Harrison Brant Ltd

**The following reproduces the text of the report prepared for the director 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 Director 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 Harrison Brant Ltd for the year ended 30 April 2022 which comprise the Abridged Income Statement, Abridged Statement of Financial Position and the related notes from the company's accounting records and from information and explanations you have given us.

This report is made solely to the director of Harrison Brant Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Harrison Brant Ltd. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Harrison Brant Ltd and its director for our work or for this report.

It is your duty to ensure that Harrison Brant 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 Harrison Brant Ltd. You consider that Harrison Brant 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 Harrison Brant 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.

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10 January 2023

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.