

Registered number: 07567468

Breckman & Company Limited

ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

Prepared By:
Breckman & Company
Chartered Certified Accountants
49 South Molton Street
London
W1K 5LH

Breckman & Company Limited

ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

DIRECTORS

Richard Nelson

Kevin Beale

Graham Berry

REGISTERED OFFICE

49 South Molton Street

London

W1K 5LH

COMPANY DETAILS

Private company limited by shares registered in EW -
England and Wales, registered number 07567468

ACCOUNTANTS

Breckman & Company

Chartered Certified Accountants

49 South Molton Street

London

W1K 5LH

ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

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The following do not form part of the statutory financial statements:	
Trading And Profit And Loss Account	-
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BALANCE SHEET AT 31 March 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	2	10,546	12,345
CURRENT ASSETS			
Stock		34,250	37,682
Debtors	4	153,684	97,814
Cash at bank and in hand		<u>267,675</u>	<u>283,893</u>
		455,609	419,389
CREDITORS: Amounts falling due within one year	5	<u>107,676</u>	<u>102,880</u>
NET CURRENT ASSETS		<u>347,933</u>	<u>316,509</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>358,479</u>	<u>328,854</u>
CAPITAL AND RESERVES			
Called up share capital	7	300	300
Profit and loss account		<u>358,179</u>	<u>328,554</u>
SHAREHOLDERS' FUNDS		<u>358,479</u>	<u>328,854</u>

For the year ending 31 March 2023 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 directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The directors have decided not to deliver to the registrar a copy of the company's profit and loss account.

Approved by the board on 29 November 2023 and signed
on their behalf by

.....
Richard Nelson
Director

.....
Graham Berry
Director

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

1a. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 .

1b. Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Short Leasehold Properties	straight line 6.67%
Equipment	straight line 20%

1c. Stocks

Work in progress is stated at the lower of cost and estimated fee income (net realisable value).

1d. Pension Costs

The company operates a defined contribution pension scheme. The pension charge represents the amounts payable by the company to the fund in respect of the year.

2. TANGIBLE FIXED ASSETS

	Short Leasehold Properties £	Equipment £	Total £
Cost			
At 1 April 2022	10,629	29,503	40,132
Additions	-	3,380	3,380
At 31 March 2023	<u>10,629</u>	<u>32,883</u>	<u>43,512</u>
Depreciation			
At 1 April 2022	6,381	21,406	27,787
For the year	<u>709</u>	<u>4,470</u>	<u>5,179</u>
At 31 March 2023	<u>7,090</u>	<u>25,876</u>	<u>32,966</u>
Net Book Amounts			
At 31 March 2023	<u>3,539</u>	<u>7,007</u>	<u>10,546</u>
At 31 March 2022	<u>4,248</u>	<u>8,097</u>	<u>12,345</u>

3. STOCK	2023	2022
	£	£
Stock comprises:		
Work in progress	<u>34,250</u>	<u>37,682</u>
	<u>34,250</u>	<u>37,682</u>
4. DEBTORS	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	126,384	67,009
Other debtors	3,421	3,481
Staff debtors	-	5,228
Prepayments	<u>23,879</u>	<u>22,096</u>
	<u>153,684</u>	<u>97,814</u>
5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	2023	2022
	£	£
UK corporation tax	53,815	51,378
VAT	44,813	41,167
PAYE control	7,819	5,106
Pension schemes	917	870
Accruals	<u>312</u>	<u>4,359</u>
	<u>107,676</u>	<u>102,880</u>
6. EMPLOYEES		
	2023	2022
	No.	No.
Average number of employees	8	8
7. SHARE CAPITAL	2023	2022
	£	£
Allotted, issued and fully paid:		
300 Ordinary shares of £1 each	<u>300</u>	<u>300</u>
	<u>300</u>	<u>300</u>

8. OTHER FINANCIAL COMMITMENTS

At 31 March 2023 the company was committed to making the following payments under non-cancellable operating leases:

	2023	2022
	£	£
Operating Leases which expire:		
After 5 years	<u>330,000</u>	<u>390,000</u>

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.