

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 DECEMBER 2022**  
**FOR**  
**BRYVAL CO LIMITED**

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**FOR THE YEAR ENDED 30 DECEMBER 2022**

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**BRYVAL CO LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 DECEMBER 2022**

**DIRECTOR:** Mr N Velliades

**REGISTERED OFFICE:** 5 Market Yard Mews  
194-204 Bermondsey Street  
London  
SE1 3TQ

**REGISTERED NUMBER:** 08457556 (England and Wales)

**ACCOUNTANTS:** EA  
Chartered Accountants  
869 High Road  
London  
N12 8QA

**STATEMENT OF FINANCIAL POSITION**  
**30 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		13,537		909
<b>CURRENT ASSETS</b>					
Debtors	5	71,941		125,125	
Cash at bank		<u>82,524</u>		<u>10,776</u>	
		154,465		135,901	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>16,335</u>		<u>22,934</u>	
<b>NET CURRENT ASSETS</b>			<u>138,130</u>		<u>112,967</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>151,667</u>		<u>113,876</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			157,351		157,351
Retained earnings			<u>(5,684)</u>		<u>(43,475)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>151,667</u>		<u>113,876</u>

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

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

The director acknowledges his 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 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 27 September 2023 and were signed by:

Mr N Velliades - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 DECEMBER 2022**

**1. STATUTORY INFORMATION**

Bryval Co 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.

The financial statements have been prepared on a going concern basis as the director is satisfied that the company will have adequate resources to meet its liabilities to third parties as they fall due.

**TURNOVER**

Turnover represents net invoiced sales of goods and services provided, excluding value added tax.

**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 reducing balance.
Computer equipment	- 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.

**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 DECEMBER 2022**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 31 December 2021	-	4,244	4,244
Additions	17,140	-	17,140
At 30 December 2022	17,140	4,244	21,384
<b>DEPRECIATION</b>			
At 31 December 2021	-	3,335	3,335
Charge for year	4,285	227	4,512
At 30 December 2022	4,285	3,562	7,847
<b>NET BOOK VALUE</b>			
At 30 December 2022	12,855	682	13,537
At 30 December 2021	-	909	909

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

	2022 £	2021 £
Trade debtors	71,818	125,055
Other debtors	123	70
	<u>71,941</u>	<u>125,125</u>

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

	2022 £	2021 £
Trade creditors	109	7,233
Taxation and social security	11,828	11,601
Other creditors	4,398	4,100
	<u>16,335</u>	<u>22,934</u>

**7. RELATED PARTY DISCLOSURES**

Included in creditors, amount falling due within an year is an interest free amount of £2,049 (2021: £2,049) due to N Velliades, the director of company.

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.