

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**Duffy-Brogan Consultancy Limited**

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for the Year Ended 31 December 2022**

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**Duffy-Brogan Consultancy Limited**

**Company Information  
for the Year Ended 31 December 2022**

**DIRECTORS:**

Mrs M Duffy-Brogan  
Mr G P Duffy-Brogan

**REGISTERED OFFICE:**

Nannerch Mill  
Pen Y Felin  
Nannerch  
Flintshire  
CH7 5RW

**REGISTERED NUMBER:**

08636633 (England and Wales)

**ACCOUNTANTS:**

Haines Watts  
Military House  
24 Castle Street  
Chester  
Cheshire  
CH1 2DS

**Statement of Financial Position  
31 December 2022**

	Notes	31.12.22 £	£	31.12.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		5,693		395,377
<b>CURRENT ASSETS</b>					
Stocks		-		3,850	
Debtors	5	41,143		32,323	
Cash at bank		<u>498,616</u>		<u>18,049</u>	
		539,759		54,222	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>165,446</u>		<u>273,281</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>374,313</u>		<u>(219,059)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			380,006		176,318
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(24,167)		(34,167)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(1,082)</u>		<u>(1,438)</u>
<b>NET ASSETS</b>			<u>354,757</u>		<u>140,713</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			3		3
Retained earnings	9		<u>354,754</u>		<u>140,710</u>
			<u>354,757</u>		<u>140,713</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**Duffy-Brogan Consultancy Limited (Registered number: 08636633)**

**Statement of Financial Position - continued**  
**31 December 2022**

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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 14 September 2023 and were signed on its behalf by:

Mrs M Duffy-Brogan - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. STATUTORY INFORMATION**

Duffy-Brogan Consultancy 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**

Turnover is measured at the fair value of the consideration received or receivable, excluding rebates, discounts, value added tax and other sales taxes. Turnover from the rendering of services is recognised by the stage of completion of the contract.

**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	- 25% on reducing balance
Fixtures and fittings	- 20% on reducing balance

**Stock and work in progress**

Work in progress is stated at estimated realisable value, after providing for non-recoverable amounts. Work in progress represents unbilled revenue.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**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 31 December 2022

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>					
At 1 January 2022	387,809	10,833	6,012	733	405,387
Additions	13,917	-	-	96	14,013
Disposals	(401,726)	-	-	-	(401,726)
At 31 December 2022	<u>-</u>	<u>10,833</u>	<u>6,012</u>	<u>829</u>	<u>17,674</u>
<b>DEPRECIATION</b>					
At 1 January 2022	-	5,794	3,838	378	10,010
Charge for year	-	1,260	435	276	1,971
At 31 December 2022	<u>-</u>	<u>7,054</u>	<u>4,273</u>	<u>654</u>	<u>11,981</u>
<b>NET BOOK VALUE</b>					
At 31 December 2022	<u>-</u>	<u>3,779</u>	<u>1,739</u>	<u>175</u>	<u>5,693</u>
At 31 December 2021	<u>387,809</u>	<u>5,039</u>	<u>2,174</u>	<u>355</u>	<u>395,377</u>

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

	31.12.22 £	31.12.21 £
Trade debtors	37,800	28,980
Other debtors	3,343	3,343
	<u>41,143</u>	<u>32,323</u>

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

	31.12.22 £	31.12.21 £
Bank loans and overdrafts (see note 8)	10,000	10,000
Trade creditors	527	6,060
Tax	53,176	21,663
VAT	8,984	7,798
Directors' current accounts	92,731	227,734
Accruals and deferred income	28	26
	<u>165,446</u>	<u>273,281</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.12.22 £	31.12.21 £
Bank loans (see note 8)	<u>24,167</u>	<u>34,167</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**8. LOANS**

An analysis of the maturity of loans is given below:

	31.12.22 £	31.12.21 £
Amounts falling due within one year or on demand:		
Bank loans	<u>10,000</u>	<u>10,000</u>
Amounts falling due between one and two years:		
Bank loans - 1-2 years	<u>24,167</u>	<u>34,167</u>

**9. RESERVES**

	Retained earnings £
At 1 January 2022	140,710
Profit for the year	226,639
Dividends	<u>(12,595)</u>
At 31 December 2022	<u>354,754</u>

**10. RELATED PARTY DISCLOSURES**

The directors loaned to the company a total of £47,830 and were repaid a total of £182,833 in the period. The balance owing to the directors' at 31.12.2022 is £92,731 and is repayable on demand.



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.