REGISTERED NUMBER: 09843812 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

FOR

BRIO RESEARCH AND CONSULTING LTD

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

BRIO RESEARCH AND CONSULTING LTD

COMPANY INFORMATION
for the Year Ended 31 March 2021

DIRECTORS:	Mr A Scott Mrs S Bellintani
REGISTERED OFFICE:	30 Binley Road Coventry West Midlands CV3 1JA
REGISTERED NUMBER:	09843812 (England and Wales)
ACCOUNTANTS:	Thomas & Co Chartered Certified Accountants 30 Binley Road Coventry West Midlands CV3 1JA

BALANCE SHEET
31 March 2021

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	3	1,974	1,503
CURRENT ASSETS			
Debtors	4	103,822	53,945
Cash at bank		262,076	296,241
		365,898	350,186
CREDITORS			
Amounts falling due within one year	5	(142,303)	(126,490)
NET CURRENT ASSETS		223,595	223,696
TOTAL ASSETS LESS CURRENT LIABILITIES		225,569	225,199
CAPITAL AND RESERVES			
Called up share capital		10	10
Retained earnings		225,559	225,189
SHAREHOLDERS' FUNDS		225,569	225,199

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

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 Board of Directors and authorised for issue on 1 November 2021 and were signed on its behalf by:

Mr A Scott - Director

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2021

1. 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 represents the net invoiced supply of market research services, 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.
Computer equipment - 33% on cost

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 balance sheet date.

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

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.

2. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 3 (2020 - 3) .

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NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2021

3. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2020	3,606
Additions	1,334
At 31 March 2021	4,940
DEPRECIATION	
At 1 April 2020	2,103
Charge for year	863
At 31 March 2021	2,966
NET BOOK VALUE	
At 31 March 2021	1,974
At 31 March 2020	1,503

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade debtors	102,603	47,007
VAT	-	6,510
Prepayments	1,219	428
	103,822	53,945

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21 £	31.3.20 £
Trade creditors	31,867	29,986
Tax	58,653	85,763
Deferred income	10,964	-
VAT	29,612	-
Other creditors	677	1,394
Deferred tax	375	286
Directors' current accounts	7,510	6,886
Accrued expenses	2,645	2,175
	142,303	126,490