

GINGER & BROWNS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

GINGER & BROWNS LTD
UNAUDITED ACCOUNTS
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GINGER & BROWNS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2023

Director	Mr. Joshua Beeston
Company Number	09884423 (England and Wales)
Registered Office	WORKSHOP 11 BLAKEMERE VILLAGE, CHESTER R SANDIWAY NORTHWICH CHESHIRE CW8 2EB ENGLAND
Accountants	AXT Accountants 5300 Lakeside Cheadle Royal Business Park Cheadle Cheshire SK8 3GP

GINGER & BROWNS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	1,584	5,328
Current assets			
Inventories		30,995	30,764
Debtors	<u>5</u>	1,655	2,091
Cash at bank and in hand		5,153	6,053
		<u>37,803</u>	<u>38,908</u>
Creditors: amounts falling due within one year	<u>6</u>	(18,740)	(35,648)
Net current assets		<u>19,063</u>	<u>3,260</u>
Total assets less current liabilities		<u>20,647</u>	<u>8,588</u>
Provisions for liabilities			
Deferred tax		(1,220)	(1,220)
Net assets		<u>19,427</u>	<u>7,368</u>
Capital and reserves			
Share premium		1,000	1,000
Profit and loss account		<u>18,427</u>	<u>6,368</u>
Shareholders' funds		<u>19,427</u>	<u>7,368</u>

For the year ending 30 November 2023 the company was entitled to exemption from audit 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 director acknowledges his 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 27 February 2024 and were signed on its behalf by

Mr. Joshua Beeston
Director

Company Registration No. 09884423

GINGER & BROWNS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Statutory information

Ginger & Browns Ltd is a private company, limited by shares, registered in England and Wales, registration number 09884423. The registered office is WORKSHOP 11 BLAKEMERE VILLAGE, CHESTER R, SANDIWAY, NORTHWICH, CHESHIRE, CW8 2EB, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

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

Fixtures & fittings	20%
Computer equipment	33.33%

Deferred taxation

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

GINGER & BROWNS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

4 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation	At cost	At cost	
At 1 December 2022	23,559	9,043	32,602
Additions	431	935	1,366
At 30 November 2023	23,990	9,978	33,968
Depreciation			
At 1 December 2022	18,231	9,043	27,274
Charge for the year	4,798	312	5,110
At 30 November 2023	23,029	9,355	32,384
Net book value			
At 30 November 2023	961	623	1,584
At 30 November 2022	5,328	-	5,328

5 Debtors

	2023	2022
	£	£
Amounts falling due within one year		
Trade debtors	640	1,076
Other debtors	1,015	1,015
	1,655	2,091

6 Creditors: amounts falling due within one year

	2023	2022
	£	£
VAT	3,333	9,630
Trade creditors	2,115	(1,036)
Taxes and social security	5,042	(1,760)
Loans from directors	8,250	27,204
Accruals	-	1,610
	18,740	35,648

7 Average number of employees

During the year the average number of employees was 0 (2022: 0).

