

Company Number: 12856798

BRITEDAY LIMITED

AMENDED ACCOUNTS

30 SEPTEMBER 2021

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**BRITEDAY LIMITED
AMENDED ACCOUNTS
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BRITEDAY LIMITED
COMPANY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

| | |
|--------------------------|---|
| Director | Liam John Johnson |
| Company number | 12856798 |
| Registered office | Balfour Business Centre Suite Am 226 390-392 High Road Ilford, England, IG1 1BF |

BRITEDAY LIMITED
(COMPANY NO: 12856798)
DIRECTOR'S REPORT

The director presents his report and accounts for the year ended 30 September 2021.

Principal activity

General cleaning of buildings.

Director

Liam John Johnson held office during the whole of the period.

Statement of director's responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

L. JOHNSON

Liam John Johnson
Director

Approved by the board on 5 November 2021

BRITEDAY LIMITED
INCOME STATEMENT
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

| | 2021 £ |
|--|------------------------------|
| Turnover | 1,576,152 |
| Cost of sales | <u>(876,812)</u> |
| Gross profit | 699,340 |
| Administrative expenses | (559,428) |
| Operating profit/(loss) | <u>139,912</u> |
| Interest payable and similar charges | - |
| Profit/(loss) on ordinary activities before taxation | <u>139,912</u> |
| Taxation | (33,548) |
| Profit/(loss) for the period | <u><u>106,364</u></u> |

BRITEDAY LIMITED
BALANCE SHEET
AS AT 30 SEPTEMBER 2021

| | Note | 2021 £ |
|--|-----------|------------------------------|
| Unpaid share capital | | 10 |
| Tangible Assets | 7 | 70,275 |
| Current assets | | |
| Inventory | | 28,761 |
| Debtors | 8 | 44,456 |
| Cash at bank and in hand | | <u>34,651</u> |
| | | 107,868 |
| Creditors: amounts falling due within on year | 9 | (71,779) |
| Net current assets/(liabilities) | | <u>36,089</u> |
| Total assets less current liabilities | | 106,374 |
| Creditors: amounts falling due after more than one year | | - |
| Net assets/(liabilities) | | <u><u>106,374</u></u> |
| Capital and reserves | | |
| Called up share capital | 10 | 10 |
| Profit and loss account | | <u>106,364</u> |
| Shareholders' funds | | <u><u>106,374</u></u> |

For the period ending 30 September 2021 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 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.

Approved by the board on 5 November 2021

L JOHNSON

Liam John Johnson
Director

Company Registration No. 12856798

BRITEDAY LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 30 SEPTEMBER 2021

| | Share capital £ | Profit & loss account £ | Total £ |
|-----------------------------|--------------------|----------------------------|----------------|
| At 01 October 2020 | 10 | - | 10 |
| Profit/(loss) for the year | - | 106,364 | 106,364 |
| At 30 September 2021 | 10 | 106,364 | 106,374 |

BRITEDAY LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

1 Statutory information

BRITEDAY LIMITED is a private company, limited by shares, registered in England, registration number 12856798. The registered office is Balfour Business Centre, Suite Am 226 390-392 High Road, Ilford, England, IG1 1BF.

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 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

The turnover shown in the profit and loss account represents revenue recognised by the company in respect of goods and services supplied during the period, exclusive of Value Added Tax.

Tangible fixed assets less depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

| | |
|---------------------|-------------------|
| Plant and machinery | 25% Straight line |
| Motor Vehicle | 20% Straight line |
| Fixture & Fitting | 20% Straight line |

The gain or loss on the disposal of a asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

BRITEDAY LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognized for all timing differences and deferred tax assets are recognized to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Such assets and liabilities are not recognised of the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax period nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting period end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it related to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxed levied by the same tax authority.

| | |
|---|---------------|
| 4 operating profits | 2021 |
| The operating profit is stated after charging | £ |
| Director's remuneration | 53,228 |
| Depreciation of tangible fixed asset | <u>20,725</u> |
| 5 Director's remuneration | |
| Emoluments | <u>53,228</u> |
| 6 Tax on profit on ordinary activities | |
| UK Corporation tax | <u>25,034</u> |
| Total current tax charge | <u>25,034</u> |

BRITEDAY LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

7 Tangible Assets

| | Plant & Machinery | Motor Vehicles | Fixture & Fitting | Total |
|--------------------------|----------------------|-------------------|----------------------|--------|
| Cost | £ | £ | £ | £ |
| As at 1 October 2020 | - | - | - | - |
| Additions | 50,500 | 24,900 | 15,600 | 91,000 |
| As at 30 September 2021 | 50,500 | 24,900 | 15,600 | 91,000 |
| Depreciation | | | | |
| As at 1 October 2020 | - | - | - | - |
| Provided during the year | 12,625 | 4,980 | 3,120 | 20,725 |
| As at 30 September 2021 | 12,625 | 4,980 | 3,120 | 20,725 |
| Net book Value | | | | |
| As at 30 September 2021 | 37,875 | 19,920 | 12,480 | 70,275 |
| As at 30 September 2020 | - | - | - | - |

8 Debtors

| | 2021 £ |
|---------------------|-----------|
| Due within one year | |
| Trade debtors | 44,456 |

9 Creditors: amounts falling due within one year

| | |
|---------------------------------|--------|
| Trade creditors | 27,516 |
| Corporation tax | 25,034 |
| Other taxes and social security | 11,810 |
| Other creditors | 7,419 |
| | 71,779 |

10 Share capital

| | |
|-------------------------------|----|
| Share capital - unpaid | |
| 10 Ordinary shares of £1 each | 10 |

11 Average number of employees

During the period the average number of employees was 42.

BRITEDAY LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

| | 2021 |
|--|-----------------------|
| | £ |
| Turnover | |
| Sales | 1,576,152 |
| Cost of sales | |
| Subcontractor cost | 788,076 |
| Leasing and hire of vehicle and equipments | 88,736 |
| | <u>(876,812)</u> |
| Gross Profit | 699,340 |
| Administrative expense | |
| Director's Salaries | 131,916 |
| Director's NI | 5,427 |
| Salaries and wages | 141,207 |
| Employee NI | 51,192 |
| Staff training | 19,067 |
| Paypal and bank charges | 560 |
| Light and heat | 23,415 |
| Repair and maintenance | 33,733 |
| Cleaning | 8,455 |
| Insurance | 32,917 |
| Internet and telecommunication | 1,709 |
| Legal and professional charges | 6,753 |
| Accounting | 4,331 |
| Travelling and conveyance | 15,253 |
| Consultancy | 15,132 |
| Meal and entertainment | 11,766 |
| Subcontractor fees | 23,478 |
| Fuel expense | 4,010 |
| Depreciation | 20,725 |
| Other administrative expense | 8,382 |
| Total administrative expense | <u>(559,428)</u> |
| Profit/(loss) before taxation | 139,912 |
| Taxtion | <u>(33,548)</u> |
| Profit/(loss) after taxation | <u><u>106,364</u></u> |
