

Company Number: 12856798

BRITEDAY LIMITED

AMENDED ACCOUNTS

30 SEPTEMBER 2022

TUESDAY



ADØN8FQG

A3

09/04/2024

#238

COMPANIES HOUSE

**BRITEDAY LIMITED
AMENDED ACCOUNTS
CONTENTS**

	Page
Company information	3
Director's report	4
Income statement	5
Statement of financial position	6
Statement of changes in equity	7
Notes to the accounts	8
Detailed profit and loss account	11

BRITEDAY LIMITED
COMPANY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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 2022.

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 2022

BRITEDAY LIMITED
INCOME STATEMENT
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

	2022 £	2021 £
Turnover	2,203,514	1,576,152
Cost of sales	<u>(1,225,814)</u>	<u>(876,812)</u>
Gross profit	977,700	699,340
Administrative expenses	(784,501)	(559,428)
Operating profit/(loss)	<u>193,199</u>	<u>139,912</u>
Interest payable and similar charges	-	-
Profit/(loss) on ordinary activities before taxation	<u>193,199</u>	<u>139,912</u>
Taxation	(49,311)	(33,548)
Profit/(loss) for the period	<u><u>143,888</u></u>	<u><u>106,364</u></u>

BRITEDAY LIMITED
BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Unpaid share capital		10	10
Tangible Assets	7	102,185	70,275
Current assets			
Inventory		75,736	28,761
Debtors	8	96,633	44,456
Cash at bank and in hand		86,413	34,651
		<u>258,782</u>	<u>107,868</u>
Creditors: amounts falling due within on year	9	(110,714)	(71,779)
Net current assets/(liabilities)		<u>148,068</u>	<u>36,089</u>
Total assets less current liabilities		250,263	106,374
Creditors: amounts falling due after more than one year		-	-
Net assets/(liabilities)		<u>250,263</u>	<u>106,374</u>
Capital and reserves			
Called up share capital	10	10	10
Profit and loss account		250,253	106,364
Shareholders' funds		<u>250,263</u>	<u>106,374</u>

For the period ending 30 September 2022 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 2022

L JOHNSON

Liam John Johnson
Director

Company Registration No. 12856798

BRITEDAY LIMITED
STATEMENT OF CHANGES IN EQUITY
AS AT 30 SEPTEMBER 2022

	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
At 01 October 2021	10	106,364	106,374
Profit/(loss) for the year	-	143,888	143,888
At 30 September 2022	10	250,253	250,263

BRITEDAY LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

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 2022

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 if 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	2022	2021
The operating profit is stated after charging	£	£
Director's remuneration	68,043	53,228
Depreciation of tangible fixed asset	<u>9,090</u>	<u>20,725</u>
5 Director's remuneration		
Emoluments	<u>68,043</u>	<u>53,228</u>
6 Tax on profit on ordinary activities		
UK Corporation tax	<u>33,646</u>	<u>25,034</u>
Total current tax charge	<u>33,646</u>	<u>25,034</u>

BRITEDAY LIMITED
NOTES TO THE ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

7 Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixture & Fitting	Total
Cost	£	£	£	£
As at 1 October 2021	50,500	24,900	15,600	91,000
Additions	<u>17,800</u>	<u>13,500</u>	<u>9,700</u>	<u>41,000</u>
As at 30 September 2022	<u>68,300</u>	<u>38,400</u>	<u>25,300</u>	<u>132,000</u>
Depreciation				
As at 1 October 2021	12,625	4,980	3,120	20,725
Provided during the year	<u>4,450</u>	<u>2,700</u>	<u>1,940</u>	<u>9,090</u>
As at 30 September 2022	<u>17,075</u>	<u>7,680</u>	<u>5,060</u>	<u>29,815</u>
Net book value				
As at 30 September 2022	<u>51,225</u>	<u>30,720</u>	<u>20,240</u>	<u>102,185</u>
As at 30 September 2021	<u>37,875</u>	<u>19,920</u>	<u>12,480</u>	<u>70,275</u>

8 Debtors

	2022 £	2021 £
Due within one year		
Trade debtors	<u>96,633</u>	<u>44,456</u>

9 Creditors: amounts falling due within one year

Trade creditors	48,912	27,516
Corporation tax	33,646	25,034
Other taxes and social security	17,836	11,810
Other creditors	<u>10,320</u>	<u>7,419</u>
	<u>110,714</u>	<u>71,779</u>

10 Share capital

Share capital - unpaid		
10 Ordinary shares of £1 each	<u>10</u>	<u>10</u>

11 Average number of employees

During the period the average number of employees was 51 (2021: 42).

BRITEDAY LIMITED
DETAILED PROFIT AND LOSS ACCOUNT
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

	2022	2021
	£	£
Turnover		
Sales	2,203,514	1,576,152
Cost of sales		
Subcontractor cost	1,101,757	788,076
Leasing and hire of vehicle and equipments	124,057	88,736
	<u>(1,225,814)</u>	<u>(876,812)</u>
Gross Profit	977,700	699,340
Administrative expense		
Director's Salaries	181,942	131,916
Director's NI	7,587	5,427
Salaries and wages	225,992	141,207
Employee NI	59,045	51,192
Staff training	26,656	19,067
Paypal and bank charges	783	560
Light and heat	32,735	23,415
Repair and maintenance	48,041	33,733
Cleaning	11,821	8,455
Insurance	46,019	32,917
Internet and telecommunication	2,389	1,709
Legal and professional charges	9,440	6,753
Accounting	6,054	4,331
Travelling and conveyance	21,324	15,253
Consultancy	21,156	15,132
Meal and entertainment	16,450	11,766
Subcontractor fees	33,045	23,478
Fuel expense	5,604	4,010
Depreciation	9,090	20,725
Other administrative expense	19,328	8,382
Total administrative expense	<u>(784,501)</u>	<u>(559,428)</u>
Profit/(loss) before taxation	193,199	139,912
Taxtion	<u>(49,311)</u>	<u>(33,548)</u>
Profit/(loss) after taxation	<u><u>143,888</u></u>	<u><u>106,364</u></u>