

**Unaudited Financial Statements for the Year Ended 31st March 2023**

**for**

**BRAY (OAKHAM) LIMITED**

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**for the Year Ended 31st March 2023**

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**BRAY (OAKHAM) LIMITED**

**Company Information**  
**for the Year Ended 31st March 2023**

**DIRECTOR:** M A McInerney

**SECRETARY:**

**REGISTERED OFFICE:** 14 Parkway  
Welwyn Garden City  
Hertfordshire  
AL8 6HG

**REGISTERED NUMBER:** 13479461 (England and Wales)

**BRAY (OAKHAM) LIMITED (REGISTERED NUMBER: 13479461)****Balance Sheet**  
**31st March 2023**

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	4		12,675,537		-
<b>CURRENT ASSETS</b>					
Debtors	5	333,275		2,414	
Cash at bank		<u>150</u>		<u>-</u>	
		333,425		2,414	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>6,375,686</u>		<u>17,498</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(6,042,261)</u>		<u>(15,084)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			6,633,276		(15,084)
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		6,708,624		-
<b>NET LIABILITIES</b>			<u>(75,348)</u>		<u>(15,084)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>(75,448)</u>		<u>(15,184)</u>
			<u>(75,348)</u>		<u>(15,084)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 notes form part of these financial statements

**Balance Sheet - continued**  
**31st March 2023**

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 director and authorised for issue on 15th February 2024 and were signed by:

M A McInerney - Director

**Notes to the Financial Statements  
for the Year Ended 31st March 2023**

**1. STATUTORY INFORMATION**

Bray (Oakham) 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.

**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 etc - 20% 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2023****4. TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
Additions	12,438,920	419,127	12,858,047
At 31st March 2023	12,438,920	419,127	12,858,047
<b>DEPRECIATION</b>			
Charge for year	130,119	52,391	182,510
At 31st March 2023	130,119	52,391	182,510
<b>NET BOOK VALUE</b>			
At 31st March 2023	12,308,801	366,736	12,675,537

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

	2023 £	2022 £
Other debtors	333,275	2,414

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

	2023 £	2022 £
Bank loans and overdrafts	91,377	-
Trade creditors	-	2,689
Other creditors	6,284,309	14,809
	6,375,686	17,498

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

	2023 £	2022 £
Bank loans	6,708,624	-
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	5,954,630	-

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.