

**BROKEN UNICORN PROMOTIONS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022**

BROKEN UNICORN PROMOTIONS LTD
UNAUDITED ACCOUNTS
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BROKEN UNICORN PROMOTIONS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2022

Directors	HALL, Mike NAYLOR, Michael
Company Number	13655832 (England and Wales)
Registered Office	37 WHITE ROCK HASTINGS TN34 1JL UNITED KINGDOM
Accountants	Bergen Associates c/o Perfect Balanced Bookkeeping Century House, 100 Menzies Rd Hastings, St Leonards-on-sea East Sussex TN38 9BB

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON
THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF
BROKEN UNICORN PROMOTIONS LTD
FOR THE YEAR ENDED 31 OCTOBER 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of BROKEN UNICORN PROMOTIONS LTD for the year ended 31 October 2022 as set out on pages 5 - 7 from the Company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/uk/en/about-us/regulation/rulebook.html>

This report is made solely to the Board of Directors of BROKEN UNICORN PROMOTIONS LTD, as a body, in accordance with the terms of our engagement letter dated 1 October 2021. Our work has been undertaken solely to prepare for your approval the accounts of BROKEN UNICORN PROMOTIONS LTD and state those matters that we have agreed to state to the Board of Directors of BROKEN UNICORN PROMOTIONS LTD, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BROKEN UNICORN PROMOTIONS LTD and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that BROKEN UNICORN PROMOTIONS LTD has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of BROKEN UNICORN PROMOTIONS LTD. You consider that BROKEN UNICORN PROMOTIONS LTD is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of BROKEN UNICORN PROMOTIONS LTD. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

Bergen Associates
Chartered Certified Accountants

c/o Perfect Balanced Bookkeeping
Century House, 100 Menzies Rd
Hastings, St Leonards-on-sea
East Sussex
TN38 9BB

22 June 2023

BROKEN UNICORN PROMOTIONS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2022

	Notes	2022 £
Current assets		
Cash at bank and in hand		5,681
Creditors: amounts falling due within one year	4	(5,288)
Net current assets		393
Net assets		393
Capital and reserves		
Called up share capital	5	2
Profit and loss account		391
Shareholders' funds		393

For the year ending 31 October 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 directors acknowledge their 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 of Directors and authorised for issue on 22 June 2023 and were signed on its behalf by

HALL, Mike
Director

Company Registration No. 13655832

BROKEN UNICORN PROMOTIONS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

1 Statutory information

BROKEN UNICORN PROMOTIONS LTD is a private company, limited by shares, registered in England and Wales, registration number 13655832. The registered office is 37 WHITE ROCK, HASTINGS, TN34 1JL, UNITED KINGDOM.

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

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Leased assets

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit on a straight line basis over the lease term.

Assets held under finance leases and hire purchase contracts are capitalised and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability. The interest element of rental obligations is charged to the profit and loss account over the period of the lease at a constant proportion of the outstanding balance of capital repayments.

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

BROKEN UNICORN PROMOTIONS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2022

4 Creditors: amounts falling due within one year	2022
	£
Taxes and social security	3,805
Other creditors	85
Loans from directors	(2)
Accruals	1,400
	<hr/> 5,288 <hr/>
5 Share capital	2022
	£
Allotted, called up and fully paid:	
2 Ordinary shares of £1 each	2
	<hr/>
6 Average number of employees	
During the year the average number of employees was 5.	

