

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021**

**FOR**

**A & A BROWN LIMITED**

P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

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FOR THE YEAR ENDED 30 JUNE 2021**

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**A & A BROWN LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**DIRECTORS:** A A Brown  
A Brown

**SECRETARY:** A A Brown

**REGISTERED OFFICE:** Thomas House  
Sofa Street  
Bolton  
Lancashire  
BL1 4QE

**REGISTERED NUMBER:** 05473880 (England and Wales)

**ACCOUNTANTS:** P B Syddall & Co  
Chartered Accountants  
Grafton House  
81 Chorley Old Road  
Bolton  
Lancashire  
BL1 3AJ

BALANCE SHEET  
30 JUNE 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>13,459</u>		<u>9,929</u>
			<b>13,459</b>		<b>9,929</b>
<b>CURRENT ASSETS</b>					
Stocks		<b>5,500</b>		7,110	
Debtors	6	<b>16,362</b>		21,944	
Cash at bank and in hand		<u><b>74,586</b></u>		<u>26,401</u>	
		<b>96,448</b>		<b>55,455</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u><b>78,406</b></u>		<u>64,245</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u><b>18,042</b></u>		<u>(8,790)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>31,501</b>		<b>1,139</b>
<b>PROVISIONS FOR LIABILITIES</b>			<u><b>2,557</b></u>		<u>745</u>
<b>NET ASSETS</b>			<u><b>28,944</b></u>		<u><b>394</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			<b>100</b>		100
Retained earnings			<u><b>28,844</b></u>		<u>294</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>28,944</b></u>		<u><b>394</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**BALANCE SHEET - continued**  
**30 JUNE 2021**

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 Board of Directors and authorised for issue on 29 March 2022 and were signed on its behalf by:

A A Brown - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021**

**1. STATUTORY INFORMATION**

A & A Brown 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2020 - 6) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**4. INTANGIBLE FIXED ASSETS**

**Goodwill**  
£

**COST**

At 1 July 2020  
and 30 June 2021

25,750

**AMORTISATION**

At 1 July 2020  
and 30 June 2021

25,750

**NET BOOK VALUE**

At 30 June 2021

-

At 30 June 2020

-

**5. TANGIBLE FIXED ASSETS**

	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 July 2020	38,790	720	39,510
Additions	<u>5,500</u>	<u>-</u>	<u>5,500</u>
At 30 June 2021	<u>44,290</u>	<u>720</u>	<u>45,010</u>
<b>DEPRECIATION</b>			
At 1 July 2020	28,943	638	29,581
Charge for year	<u>1,958</u>	<u>12</u>	<u>1,970</u>
At 30 June 2021	<u>30,901</u>	<u>650</u>	<u>31,551</u>
<b>NET BOOK VALUE</b>			
At 30 June 2021	<u>13,389</u>	<u>70</u>	<u>13,459</u>
At 30 June 2020	<u>9,847</u>	<u>82</u>	<u>9,929</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade debtors	16,362	17,720
Directors current account	<u>-</u>	<u>4,224</u>
	<u>16,362</u>	<u>21,944</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2021**

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>32,351</b>	31,227
Tax	<b>7,362</b>	(2,183)
Social security and other taxes	<b>441</b>	(234)
VAT	<b>4,914</b>	1,885
Other creditors	<b>31,923</b>	32,500
Directors current account	<b>295</b>	-
Accrued expenses	<b>1,120</b>	1,050
	<b><u>78,406</u></b>	<b><u>64,245</u></b>

**8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30 June 2021 and 30 June 2020:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>A A Brown</b>		
Balance outstanding at start of year	<b>4,224</b>	-
Amounts advanced	-	4,224
Amounts repaid	<b>(4,224)</b>	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<b><u>-</u></b>	<b><u>4,224</u></b>



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