

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023**

**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 2023**

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**A & A BROWN LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**DIRECTORS:** A A Brown  
A Brown

**SECRETARY:** A A Brown

**REGISTERED OFFICE:** Thomas House  
Sofa Street  
Bolton  
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 2023

|  | Notes | 2023<br>£            | £                   | 2022<br>£     | £                    |
|--|-------|----------------------|---------------------|---------------|----------------------|
| <b>FIXED ASSETS</b>                          |       |                      |                     |               |                      |
| Intangible assets                            | 4     |                      | -                   |               | -                    |
| Tangible assets                              | 5     |                      | <u>21,457</u>       |               | <u>25,243</u>        |
|  |       |                      | <b>21,457</b>       |               | <b>25,243</b>        |
| <b>CURRENT ASSETS</b>                        |       |                      |                     |               |                      |
| Stocks                                       |       | <b>4,500</b>         |                     | 4,000         |                      |
| Debtors                                      | 6     | <b>16,430</b>        |                     | 23,448        |                      |
| Cash at bank and in hand                     |       | <u><b>6,776</b></u>  |                     | <u>6,327</u>  |                      |
|  |       | <b>27,706</b>        |                     | <b>33,775</b> |                      |
| <b>CREDITORS</b>                             |       |                      |                     |               |                      |
| Amounts falling due within one year          | 7     | <u><b>37,355</b></u> |                     | <u>40,131</u> |                      |
| <b>NET CURRENT LIABILITIES</b>               |       |                      | <b>(9,649)</b>      |               | <b>(6,356)</b>       |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                      | <b>11,808</b>       |               | <b>18,887</b>        |
| <b>PROVISIONS FOR LIABILITIES</b>            |       |                      | <u><b>3,995</b></u> |               | <u>4,796</u>         |
| <b>NET ASSETS</b>                            |       |                      | <u><b>7,813</b></u> |               | <u><b>14,091</b></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                      |                     |               |                      |
| Called up share capital                      |       |                      | <b>100</b>          |               | 100                  |
| Retained earnings                            |       |                      | <u><b>7,713</b></u> |               | <u>13,991</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                      | <u><b>7,813</b></u> |               | <u><b>14,091</b></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 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 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 Board of Directors and authorised for issue on 19 March 2024 and were signed on its behalf by:

A A Brown - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2023**

**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 (2022 - 6) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**4. INTANGIBLE FIXED ASSETS**

**Goodwill**  
£

**COST**

At 1 July 2022  
and 30 June 2023

25,750

**AMORTISATION**

At 1 July 2022  
and 30 June 2023

25,750

**NET BOOK VALUE**

At 30 June 2023  
At 30 June 2022

-

-

**5. TANGIBLE FIXED ASSETS**

|                                    | Plant and<br>machinery<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|------------------------------------|-----------------------------|----------------------------------|---------------|
| <b>COST</b>                        |                             |                                  |               |
| At 1 July 2022<br>and 30 June 2023 | <u>59,785</u>               | <u>720</u>                       | <u>60,505</u> |
| <b>DEPRECIATION</b>                |                             |                                  |               |
| At 1 July 2022                     | 34,602                      | 660                              | 35,262        |
| Charge for year                    | <u>3,777</u>                | <u>9</u>                         | <u>3,786</u>  |
| At 30 June 2023                    | <u>38,379</u>               | <u>669</u>                       | <u>39,048</u> |
| <b>NET BOOK VALUE</b>              |                             |                                  |               |
| At 30 June 2023                    | <u>21,406</u>               | <u>51</u>                        | <u>21,457</u> |
| At 30 June 2022                    | <u>25,183</u>               | <u>60</u>                        | <u>25,243</u> |

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

|               | 2023<br>£     | 2022<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 16,550        | 23,316        |
| Other debtors | <u>(120)</u>  | <u>132</u>    |
|               | <u>16,430</u> | <u>23,448</u> |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2023**

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

|                                 | <b>2023</b>          | <b>2022</b>          |
|---------------------------------|----------------------|----------------------|
|                                 | <b>£</b>             | <b>£</b>             |
| Trade creditors                 | <b>10,123</b>        | 13,545               |
| Tax                             | <b>-</b>             | (4,577)              |
| Social security and other taxes | <b>1,553</b>         | 1,138                |
| VAT                             | <b>4,157</b>         | 2,983                |
| Other creditors                 | <b>19,333</b>        | 25,783               |
| Directors current account       | <b>1,069</b>         | 139                  |
| Accrued expenses                | <b>1,120</b>         | 1,120                |
|                                 | <b><u>37,355</u></b> | <b><u>40,131</u></b> |

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.