

**Unaudited Financial Statements**  
**for the Year Ended 31 December 2019**  
**for**  
**Brandon Cooked Meats Limited**

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for the year ended 31 December 2019**

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**Brandon Cooked Meats Limited**  
**Company Information**  
**for the year ended 31 December 2019**

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**DIRECTORS:**

Mr P C Brandon  
Mrs F S Brandon

**REGISTERED OFFICE:**

1 & 2 Thorley Hall Stables  
Thorley  
Bishops Stortford  
Hertfordshire  
CM23 4BE

**REGISTERED NUMBER:**

06548883 (England and Wales)

**ACCOUNTANTS:**

Day Accountants (Herts) Limited  
Chartered Accountants  
1 & 2 Thorley Hall Stables  
Thorley  
Bishops Stortford  
Hertfordshire  
CM23 4BE

**Brandon Cooked Meats Limited (Registered number: 06548883)**

**Balance Sheet  
31 December 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		23,551		51,188
<b>CURRENT ASSETS</b>					
Stocks		75,991		67,991	
Debtors	5	110,997		87,791	
Cash at bank		<u>19,325</u>		<u>21,432</u>	
		206,313		177,214	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>226,401</u>		<u>217,535</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(20,088)</u>		<u>(40,321)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>3,463</u>		<u>10,867</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings	8		<u>3,363</u>		<u>10,767</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>3,463</u>		<u>10,867</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2019 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.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31 December 2019**

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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 30 December 2020 and were signed on its behalf by:

Mrs F S Brandon - Director

Mr P C Brandon - Director

Notes to the Financial Statements  
for the year ended 31 December 2019

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1. **STATUTORY INFORMATION**

Brandon Cooked Meats 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.

**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	- 33% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 33% on cost

**Stocks**

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

**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.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 6 (2018 - 6) .

Notes to the Financial Statements - continued  
for the year ended 31 December 2019

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2019	59,963	113,665	2,299	175,927
Additions	2,962	-	582	3,544
Disposals	(34,240)	-	-	(34,240)
At 31 December 2019	<u>28,685</u>	<u>113,665</u>	<u>2,881</u>	<u>145,231</u>
<b>DEPRECIATION</b>				
At 1 January 2019	39,933	83,973	833	124,739
Charge for year	9,025	21,389	767	31,181
Eliminated on disposal	(34,240)	-	-	(34,240)
At 31 December 2019	<u>14,718</u>	<u>105,362</u>	<u>1,600</u>	<u>121,680</u>
<b>NET BOOK VALUE</b>				
At 31 December 2019	<u>13,967</u>	<u>8,303</u>	<u>1,281</u>	<u>23,551</u>
At 31 December 2018	<u>20,030</u>	<u>29,692</u>	<u>1,466</u>	<u>51,188</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Trade debtors	76,456	63,332
VAT	5,791	7,709
Prepayments and accrued income	<u>28,750</u>	<u>16,750</u>
	<u>110,997</u>	<u>87,791</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Bank loans and overdrafts	36,584	45,739
Other loans	40,319	46,481
Trade creditors	120,552	93,685
Social security and other taxes	5,866	8,702
Other creditors	9,734	10,975
Directors' loan accounts	10,460	9,067
Accrued expenses	<u>2,886</u>	<u>2,886</u>
	<u>226,401</u>	<u>217,535</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2019

7. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:		Nominal value:	2019	2018
Number:	Class:		£	£
100	Ordinary	1	<u>100</u>	<u>100</u>

8. **RESERVES**

	Retained earnings £
At 1 January 2019	10,767
Deficit for the year	<u>(7,404)</u>
At 31 December 2019	<u>3,363</u>



**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Brandon Cooked Meats Limited**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brandon Cooked Meats Limited for the year ended 31 December 2019 which comprise the Income Statement, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Brandon Cooked Meats Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brandon Cooked Meats Limited and state those matters that we have agreed to state to the Board of Directors of Brandon Cooked Meats Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brandon Cooked Meats Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Brandon Cooked Meats Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Brandon Cooked Meats Limited. You consider that Brandon Cooked Meats Limited 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 financial statements of Brandon Cooked Meats Limited. 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 financial statements.

Day Accountants (Herts) Limited  
Chartered Accountants  
1 & 2 Thorley Hall Stables  
Thorley  
Bishops Stortford  
Hertfordshire  
CM23 4BE

30 December 2020

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.