

Unaudited Financial Statements for the Year Ended 30 April 2023

for

Brandon Consultants Limited

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for the Year Ended 30 April 2023

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Brandon Consultants Limited

Company Information  
for the Year Ended 30 April 2023

**DIRECTORS:**

A Cheshire  
R B Taylor

**REGISTERED OFFICE:**

Level Four Garden Place  
Victoria Street  
Altrincham  
WA14 1ET

**REGISTERED NUMBER:**

08038225 (England and Wales)

**ACCOUNTANTS:**

Anthony Marshall Ltd  
Chartered Accountants  
70 Market Street  
Tottington  
Bury  
Greater Manchester  
BL8 3LJ

Balance Sheet  
30 April 2023

	Notes	30.4.23 £	£	30.4.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		55,506		83,054
<b>CURRENT ASSETS</b>					
Debtors	5	703,810		836,552	
Investments	6	357,523		206,840	
Cash at bank		<u>322,538</u>		<u>372,895</u>	
		1,383,871		1,416,287	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>616,127</u>		<u>740,371</u>	
<b>NET CURRENT ASSETS</b>			<u>767,744</u>		<u>675,916</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>823,250</u>		<u>758,970</u>
<b>PROVISIONS FOR LIABILITIES</b>					
	8		<u>8,473</u>		<u>12,472</u>
<b>NET ASSETS</b>			<u><u>814,777</u></u>		<u><u>746,498</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>814,775</u>		<u>746,496</u>
			<u><u>814,777</u></u>		<u><u>746,498</u></u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 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 April 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 18 October 2023 and were signed on its behalf by:

R B Taylor - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2023

**1. STATUTORY INFORMATION**

Brandon Consultants 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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.

Short leasehold	- Over the lease term
Plant and machinery	- 25% 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.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

2. **ACCOUNTING POLICIES - continued**

**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 22 (2022 - 27) .

4. **TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Totals £
<b>COST</b>			
At 1 May 2022	57,746	184,070	241,816
Additions	-	4,738	4,738
Disposals	-	(62,876)	(62,876)
At 30 April 2023	<u>57,746</u>	<u>125,932</u>	<u>183,678</u>
<b>DEPRECIATION</b>			
At 1 May 2022	24,581	134,181	158,762
Charge for year	11,549	20,737	32,286
Eliminated on disposal	-	(62,876)	(62,876)
At 30 April 2023	<u>36,130</u>	<u>92,042</u>	<u>128,172</u>
<b>NET BOOK VALUE</b>			
At 30 April 2023	<u>21,616</u>	<u>33,890</u>	<u>55,506</u>
At 30 April 2022	<u>33,165</u>	<u>49,889</u>	<u>83,054</u>

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

	30.4.23	30.4.22
	£	£
Trade debtors	589,377	696,933
Other debtors	<u>114,433</u>	<u>139,619</u>
	<u>703,810</u>	<u>836,552</u>

6. **CURRENT ASSET INVESTMENTS**

	30.4.23	30.4.22
	£	£
Unlisted investments	<u>357,523</u>	<u>206,840</u>

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2023

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

	30.4.23	30.4.22
	£	£
Trade creditors	79,219	112,114
Taxation and social security	166,355	233,052
Other creditors	370,553	395,205
	<u>616,127</u>	<u>740,371</u>

8. **PROVISIONS FOR LIABILITIES**

	30.4.23	30.4.22
	£	£
Deferred tax	<u>8,473</u>	<u>12,472</u>
		Deferred tax
		£
Balance at 1 May 2022		12,472
Provided during year		(3,999)
Balance at 30 April 2023		<u>8,473</u>

9. **ULTIMATE CONTROLLING PARTY**

The company is under the ultimate control of R.B. Taylor and A. Cheshire, both directors, and equal shareholders.



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.