

# Brix And Mortimer Ltd

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 June 2019

Clements Tax Associates Limited  
Midway House Herrick Way  
Staverton  
Cheltenham  
Glos  
GL51 6TQ

# **Brix And Mortimer Ltd**

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# **Brix And Mortimer Ltd**

## **Company Information**

**Director** Mr MR Julier

**Registered office** Office Suite  
Hangar SE50 Skypark  
Gloucestershire Airport  
Cheltenham  
GL51 6SR

**Accountants** Clements Tax Associates Limited  
Midway House Herrick Way  
Staverton  
Cheltenham  
Glos  
GL51 6TQ

**Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory  
Accounts of  
for the Year Ended 30 June 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brix And Mortimer Ltd for the year ended 30 June 2019 as set out on pages 3 to 6 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Brix And Mortimer Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Brix And Mortimer Ltd and state those matters that we have agreed to state to the Board of Directors of Brix And Mortimer Ltd, as a body. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brix And Mortimer Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Brix And Mortimer 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 Brix And Mortimer Ltd. You consider that Brix And Mortimer 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 Brix And Mortimer 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.

.....  
Clements Tax Associates Limited  
Midway House Herrick Way  
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Glos  
GL51 6TQ

20 January 2020

**Brix And Mortimer Ltd**  
**(Registration number: 09080457)**  
**Balance Sheet as at 30 June 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	-	34
<b>Current assets</b>			
Cash at bank and in hand		2,156	8,196
<b>Creditors: Amounts falling due within one year</b>	<u>5</u>	<u>(2,065)</u>	<u>(4,843)</u>
<b>Net current assets</b>		<u>91</u>	<u>3,353</u>
<b>Net assets</b>		<u><u>91</u></u>	<u><u>3,387</u></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		<u>90</u>	<u>3,386</u>
<b>Total equity</b>		<u><u>91</u></u>	<u><u>3,387</u></u>

For the financial year ending 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 20 January 2020

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Mr MR Julier  
Director

The notes on pages 4 to 6 form an integral part of these financial statements.

# **Brix And Mortimer Ltd**

## **Notes to the Financial Statements for the Year Ended 30 June 2019**

### **1 General information**

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Office Suite  
Hangar SE50 Skypark  
Gloucestershire Airport  
Cheltenham  
GL51 6SR  
England

These financial statements were authorised for issue by the director on 20 January 2020.

The principal place of business is the same as the registered office.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The presentational currency of the financial statements is British Pound £, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are round to the nearest £.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the entity and specific criteria have been met for each of the company's activities.

#### **Tax**

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

# **Brix And Mortimer Ltd**

## **Notes to the Financial Statements for the Year Ended 30 June 2019**

### **Tangible assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	33% straight line

### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### **3 Staff numbers**

The average number of persons employed by the company (including the director) during the year, was 1 (2018 - 1).

# Brix And Mortimer Ltd

## Notes to the Financial Statements for the Year Ended 30 June 2019

### 4 Tangible assets

	Furniture, fittings and equipment £	Total £
<b>Cost or valuation</b>		
At 1 July 2018	1,094	1,094
At 30 June 2019	1,094	1,094
<b>Depreciation</b>		
At 1 July 2018	1,060	1,060
Charge for the year	34	34
At 30 June 2019	1,094	1,094
<b>Carrying amount</b>		
At 30 June 2019	-	-
At 30 June 2018	34	34

### 5 Creditors

#### Creditors: amounts falling due within one year

	Note	2019 £	2018 £
<b>Due within one year</b>			
Trade creditors		-	2,500
Amounts owed to directors		4	-
Taxation and social security		65	1,087
Other creditors		1,996	1,256
		2,065	4,843

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.