

Registered number

11146188

Islands Brow Ltd

Filleled Accounts

31 January 2021

Islands Brow Ltd**Registered number:** 11146188**Balance Sheet****as at 31 January 2021**

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	3	114,000	100,000
Current assets			
Stocks		23,088	-
Cash at bank and in hand		7,539	-
		<u>30,627</u>	<u>-</u>
Creditors: amounts falling due within one year	4	(94,928)	(100,000)
Net current liabilities		<u>(64,301)</u>	<u>(100,000)</u>
Total assets less current liabilities		<u>49,699</u>	<u>-</u>
Creditors: amounts falling due after more than one year	5	(50,000)	-
Net liabilities		<u>(301)</u>	<u>-</u>
Capital and reserves			
Called up share capital		200	-
Profit and loss account		(501)	-
Shareholder's funds		<u>(301)</u>	<u>-</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Emma Elizabeth Scott

Director

Approved by the board on 27 September 2021

Islands Brow Ltd
Notes to the Accounts
for the year ended 31 January 2021

1 Accounting policies

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

2 Employees

	2021	2020
	Number	Number
Average number of persons employed by the company	<u>1</u>	<u>1</u>

3 Intangible fixed assets

	£
Goodwill:	
Cost	
At 1 February 2020	100,000
Additions	14,000
At 31 January 2021	<u>114,000</u>
Amortisation	
At 31 January 2021	<u>-</u>
Net book value	
At 31 January 2021	<u>114,000</u>
At 31 January 2020	<u>100,000</u>

4 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	50,000	50,000

Trade creditors	10,222	-
Director's loan account	34,706	50,000
	<u>94,928</u>	<u>100,000</u>

5 Creditors: amounts falling due after one year	2021	2020
	£	£
Bank loans	<u>50,000</u>	<u>-</u>

6 Other information

Islands Brow Ltd is a private company limited by shares and incorporated in England. Its registered office is:

2 Hilliards Court
 Chester Business Park
 Chester
 CH4 9PX

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.