

**BRANDON DIAMOND CUT ALLOYS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023**

BRANDON DIAMOND CUT ALLOYS LTD
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

BRANDON DIAMOND CUT ALLOYS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JANUARY 2023

Director	Helen Curran
Company Number	13145359 (England and Wales)
Registered Office	Queensway Rochdale OL11 2NU
Accountants	Joy Noakes 3 Crummock Close Little Lever Bolton Lancs BL3 1UG

BRANDON DIAMOND CUT ALLOYS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	95,393	54,384
Current assets			
Inventories		5,000	-
Debtors	5	11,926	14,008
Cash at bank and in hand		3,955	248
		<u>20,881</u>	<u>14,256</u>
Creditors: amounts falling due within one year	6	(7,542)	(64,120)
Net current assets/(liabilities)		<u>13,339</u>	<u>(49,864)</u>
Total assets less current liabilities		108,732	4,520
Creditors: amounts falling due after more than one year	7	(92,724)	-
Net assets		<u>16,008</u>	<u>4,520</u>
Capital and reserves			
Called up share capital	9	1	-
Profit and loss account		16,007	4,520
Shareholders' funds		<u>16,008</u>	<u>4,520</u>

For the year ending 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 30 October 2023 and were signed on its behalf by

Helen Curran
Director

Company Registration No. 13145359

BRANDON DIAMOND CUT ALLOYS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

1 Statutory information

Brandon Diamond Cut Alloys Ltd is a private company, limited by shares, registered in England and Wales, registration number 13145359. The registered office is Queensway, Rochdale, OL11 2NU.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% RBM
Fixtures & fittings	10% RBM

4 Tangible fixed assets

	Plant & machinery £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 February 2022	54,384	-	54,384
Additions	58,422	1,334	59,756
At 31 January 2023	112,806	1,334	114,140
Depreciation			
Charge for the year	18,612	135	18,747
At 31 January 2023	18,612	135	18,747
Net book value			
At 31 January 2023	94,194	1,199	95,393
At 31 January 2022	54,384	-	54,384

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	11,526	13,608
Other debtors	400	400
	11,926	14,008

BRANDON DIAMOND CUT ALLOYS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2023

6 Creditors: amounts falling due within one year	2023	2022
	£	£
VAT	1,423	6,015
Taxes and social security	5,119	1,061
Loans from directors	-	56,044
Accruals	1,000	1,000
	<u>7,542</u>	<u>64,120</u>

PAYE £5,118
VAT £1,423
Accruals £1,000

7 Creditors: amounts falling due after more than one year	2023	2022
	£	£
Loans from directors	<u>92,724</u>	<u>-</u>

Directors Loan

The VAT provision was shown incorrectly in last years accounts, this has been corrected and the adjustment has been shown under changes in provisions for liabilities.

9 Share capital	2023	2022
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	<u>1</u>	<u>-</u>
Shares issued during the period:		
1 Ordinary shares of £1 each	<u>1</u>	

10 Average number of employees

During the year the average number of employees was 2 (2022: 2).

