

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

FOR

A & A BROWN LIMITED

P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

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FOR THE YEAR ENDED 30 JUNE 2024**

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A & A BROWN LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2024

DIRECTORS: A A Brown
A Brown

SECRETARY: A A Brown

REGISTERED OFFICE: Thomas House
Sofa Street
Bolton
BL1 4QE

REGISTERED NUMBER: 05473880 (England and Wales)

ACCOUNTANTS: P B Syddall & Co
Chartered Accountants
Grafton House
81 Chorley Old Road
Bolton
Lancashire
BL1 3AJ

BALANCE SHEET
30 JUNE 2024

	Notes	2024	2023
		£	£
FIXED ASSETS			
Intangible assets	4	-	-
Tangible assets	5	<u>18,238</u>	<u>21,457</u>
		18,238	21,457
CURRENT ASSETS			
Stocks		4,340	4,500
Debtors	6	16,634	16,430
Cash at bank and in hand		<u>4,678</u>	<u>6,776</u>
		25,652	27,706
CREDITORS			
Amounts falling due within one year	7	<u>39,633</u>	<u>37,355</u>
NET CURRENT LIABILITIES		(13,981)	(9,649)
TOTAL ASSETS LESS CURRENT LIABILITIES		4,257	11,808
PROVISIONS FOR LIABILITIES		<u>3,398</u>	<u>3,995</u>
NET ASSETS		<u>859</u>	<u>7,813</u>
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		<u>759</u>	<u>7,713</u>
SHAREHOLDERS' FUNDS		<u>859</u>	<u>7,813</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 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 JUNE 2024

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 31 March 2025 and were signed on its behalf by:

A A Brown - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1. STATUTORY INFORMATION

A & A Brown 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.

GOODWILL

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of ten years.

INTANGIBLE ASSETS

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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	- 15% on reducing balance
Fixtures and fittings	- 15% on reducing balance

STOCKS

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

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 5 (2023 - 6).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 July 2023 and 30 June 2024	<u>25,750</u>
AMORTISATION	
At 1 July 2023 and 30 June 2024	<u>25,750</u>
NET BOOK VALUE	
At 30 June 2024	<u>-</u>
At 30 June 2023	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 July 2023 and 30 June 2024	<u>59,785</u>	<u>720</u>	<u>60,505</u>
DEPRECIATION			
At 1 July 2023	38,379	669	39,048
Charge for year	<u>3,211</u>	<u>8</u>	<u>3,219</u>
At 30 June 2024	<u>41,590</u>	<u>677</u>	<u>42,267</u>
NET BOOK VALUE			
At 30 June 2024	<u>18,195</u>	<u>43</u>	<u>18,238</u>
At 30 June 2023	<u>21,406</u>	<u>51</u>	<u>21,457</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	16,624	16,550
Other debtors	<u>10</u>	<u>(120)</u>
	<u>16,634</u>	<u>16,430</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	10,617	10,123
Social security and other taxes	1,858	1,553
VAT	7,683	4,157
Other creditors	12,927	19,333
Directors current account	4,088	1,069
Accrued expenses	2,460	1,120
	<u>39,633</u>	<u>37,355</u>

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.