

# A BRENNAN CONSTRUCTION LTD

Unaudited Financial Statements

**Period of accounts**

**Start date:** 01 March 2022

**End date:** 28 February 2023

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**For the year ended 28 February 2023**

<b>Directors</b>	Anthony Paul Brennan Sarah Julie Brennan
<b>Registered Number</b>	07514994
<b>Registered Office</b>	79 Whitebeam Avenue Bromley Kent BR2 8DN
<b>Accountants</b>	Ludlow Painter Limited Produce House 1a Wickham Court Road West Wickham Kent BR4 9LN

# A BRENNAN CONSTRUCTION LTD

## Directors' Report

### For the year ended 28 February 2023

#### **Director's report and financial statements**

The directors present their annual report and the financial statements for the year ended 28 February 2023.

#### **Principal activities**

The principal activity of the company during the financial year was of construction.

#### **Directors**

The directors who served the company throughout the year were as follows:

Anthony Paul Brennan

Sarah Julie Brennan

#### **Statement of directors' responsibilities**

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

This report was approved by the board and signed on its behalf by:

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Sarah Julie Brennan

Director

Date approved: 17 October 2023

# A BRENNAN CONSTRUCTION LTD

## Accountants' Report

### For the year ended 28 February 2023

Report to the directors on the preparation of the unaudited statutory accounts of A Brennan Construction Ltd for the year ended 28 February 2023.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of A Brennan Construction Ltd for the year ended 28 February 2023 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the companys accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the Board of Directors of A Brennan Construction 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 A Brennan Construction Ltd and state those matters that we have agreed to state to the Board of Directors of A Brennan Construction Ltd, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than A Brennan Construction Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that A Brennan Construction 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 or loss of A Brennan Construction Ltd. You consider that A Brennan Construction Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of A Brennan Construction 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 financial statements 28 February 2023.

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Ludlow Painter Limited  
Produce House  
1a Wickham Court Road  
West Wickham  
Kent  
BR4 9LN  
17 October 2023

**A BRENNAN CONSTRUCTION LTD**  
**Balance Sheet**  
**As at 28 February 2023**

	<b>Notes</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	3	26,450	15,607
		<b>26,450</b>	<b>15,607</b>
<b>Current assets</b>			
Debtors	4	38,293	25,916
Cash at bank and in hand		23,857	23,049
		<b>62,150</b>	<b>48,965</b>
<b>Creditors: amount falling due within one year</b>	5	(16,222)	(17,208)
<b>Net current assets</b>		<b>45,928</b>	<b>31,757</b>
<b>Total assets less current liabilities</b>		72,378	47,364
<b>Creditors: amount falling due after more than one year</b>	6	(10,850)	(15,050)
<b>Net assets</b>		<b>61,528</b>	<b>32,314</b>
<b>Capital and reserves</b>			
Called up share capital	7	2	2
Profit and loss account		61,526	32,312
<b>Shareholder's funds</b>		<b>61,528</b>	<b>32,314</b>

For the year ended 28 February 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 17 October 2023 and were signed on its behalf by:

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Anthony Paul Brennan  
Director

**A BRENNAN CONSTRUCTION LTD**  
**Statement of Changes in Equity**  
**For the year ended 28 February 2023**

	Equity share capital	Retained Earnings	Total
	£	£	£
At 01 March 2021	<b>2</b>	<b>4,235</b>	<b>4,237</b>
Profit for the year		32,077	32,077
Total comprehensive income for the year	-	<b>32,077</b>	<b>32,077</b>
Dividends		(4,000)	(4,000)
Total investments by and distributions to owners	-	<b>(4,000)</b>	<b>(4,000)</b>
At 28 February 2022	<b>2</b>	<b>32,312</b>	<b>32,314</b>
At 01 March 2022	<b>2</b>	<b>32,312</b>	<b>32,314</b>
Profit for the year		42,214	42,214
Total comprehensive income for the year	-	<b>42,214</b>	<b>42,214</b>
Dividends		(13,000)	(13,000)
Total investments by and distributions to owners	-	<b>(13,000)</b>	<b>(13,000)</b>
At 28 February 2023	<b>2</b>	<b>61,526</b>	<b>61,528</b>

# A BRENNAN CONSTRUCTION LTD

## Notes to the Financial Statements

### For the year ended 28 February 2023

#### General Information

A Brennan Construction Ltd is a private company, limited by shares, registered in England and Wales, registration number 07514994, registration address 79 Whitebeam Avenue, Bromley, Kent, BR2 8DN.

The presentation currency is £ sterling.

#### 1. Accounting policies

##### Significant accounting policies

##### Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

##### Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

##### Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

##### Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

##### Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

##### Dividends

Proposed dividends are only included as liabilities in the balance sheet when their payment has been approved by the shareholders prior to the balance sheet date.

##### Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Straight Line
Motor Vehicles	25% Straight Line

Office Equipment

25% Straight Line

**2. Average number of employees**

Average number of employees during the year was 2 (2022 : 2).

**3. Tangible fixed assets**

<b>Cost or valuation</b>	<b>Plant and Machinery</b>	<b>Motor Vehicles</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 01 March 2022	1,852	16,745	9,080	27,677
Additions	2,606	27,995	3,432	34,033
Disposals	-	(16,745)	-	(16,745)
At 28 February 2023	<b>4,458</b>	<b>27,995</b>	<b>12,512</b>	<b>44,965</b>
<b>Depreciation</b>				
At 01 March 2022	464	4,186	7,420	12,070
Charge for year	1,114	6,999	2,518	10,631
On disposals	-	(4,186)	-	(4,186)
At 28 February 2023	<b>1,578</b>	<b>6,999</b>	<b>9,938</b>	<b>18,515</b>
<b>Net book values</b>				
Closing balance as at 28 February 2023	<b>2,880</b>	<b>20,996</b>	<b>2,574</b>	<b>26,450</b>
Opening balance as at 01 March 2022	<b>1,388</b>	<b>12,559</b>	<b>1,660</b>	<b>15,607</b>

**4. Debtors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade Debtors	4,779	0
Other Debtors	30,456	23,627
VAT	3,058	2,289
	<b>38,293</b>	<b>25,916</b>

**5. Creditors: amount falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank Loans & Overdrafts	4,200	4,200
Corporation Tax	7,858	5,187
Other Creditors	3,910	1,579
Directors Current Account	254	6,242
	<b>16,222</b>	<b>17,208</b>

**6. Creditors: amount falling due after more than one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank Loans & Overdrafts	10,850	15,050
	<u>10,850</u>	<u>15,050</u>

**7. Share Capital**

**Allotted, called up and fully paid**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
2 Class A shares of £1.00 each	2	2
	<u>2</u>	<u>2</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.