

**REGISTERED NUMBER: 07738942 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2019**

**FOR**

**BRAYMARSH CASH LTD**

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FOR THE YEAR ENDED 31 AUGUST 2019**

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**BRAYMARSH CASH LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

**DIRECTOR:** S Tandon

**REGISTERED OFFICE:** 29 Langton Way  
Park Hill  
Croydon  
Surrey  
CR0 5BQ

**REGISTERED NUMBER:** 07738942 (England and Wales)

**ACCOUNTANTS:** Macalvins Limited  
Chartered Accountants  
7 St John's Road  
Harrow  
Middlesex  
HA1 2EY

**BALANCE SHEET**  
**31 AUGUST 2019**

	Notes	2019 £	£	2018 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,196		806
<b>CURRENT ASSETS</b>					
Stocks		118,547		108,410	
Debtors	5	28,663		71,974	
Cash at bank and in hand		<u>450,616</u>		<u>414,258</u>	
		597,826		594,642	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>342,929</u>		<u>341,108</u>	
<b>NET CURRENT ASSETS</b>			<u>254,897</u>		<u>253,534</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>257,093</u>		<u>254,340</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>256,993</u>		<u>254,240</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>257,093</u>		<u>254,340</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2019 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

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 director on 20 December 2019 and were signed by:

S Tandon - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2019**

**1. STATUTORY INFORMATION**

Braymarsh Cash Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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, in respect of retail sales which is recognised at the point of sale.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% reducing balance
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**Stocks**

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

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**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 30 (2018 - 30) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2019**

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2018	1,687	-	1,687
Additions	-	2,267	2,267
At 31 August 2019	<u>1,687</u>	<u>2,267</u>	<u>3,954</u>
<b>DEPRECIATION</b>			
At 1 September 2018	881	-	881
Charge for year	121	756	877
At 31 August 2019	<u>1,002</u>	<u>756</u>	<u>1,758</u>
<b>NET BOOK VALUE</b>			
At 31 August 2019	<u>685</u>	<u>1,511</u>	<u>2,196</u>
At 31 August 2018	<u>806</u>	<u>-</u>	<u>806</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	6,582	47,889
Other debtors	12,881	12,881
Accrued income	9,200	11,204
	<u>28,663</u>	<u>71,974</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade creditors	121,254	146,058
Sales ledger debit balance	1,980	-
Corporation Tax payable	6,243	7,796
Social security and other taxes	1,208	4,722
VAT	30,457	34,451
Other creditors	29,282	31,320
Director's current account	134,359	106,116
Accrued expenses	18,146	10,645
	<u>342,929</u>	<u>341,108</u>

**7. RELATED PARTY DISCLOSURES**

Included in creditors is £134,359 (2018: £106,116) due to Mr S Tandon, the director of the company.

**8. ULTIMATE CONTROLLING PARTY**

The controlling party is S Tandon.

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.