

BROW BASE LONDON LTD

Abridged Accounts

Period of accounts

Start date: 01 February 2022

End date: 31 January 2023

BROW BASE LONDON LTD
Contents Page
For the year ended 31 January 2023

Accountants' report

Statement of financial position

Notes to the financial statements

BROW BASE LONDON LTD
Accountants' Report
For the year ended 31 January 2023

Accountant's report

You consider that the company is exempt from an audit for the year ended 31 January 2023 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise 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 accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

NF Financial Solutions Ltd

31 January 2023

.....
NF Financial Solutions Ltd

29

Frensham Close

Southall

UB1 2YF

29 October 2023

BROW BASE LONDON LTD
Statement of Financial Position
As at 31 January 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	3	2,067	2,521
		2,067	2,521
Current assets			
Stocks		1,750	3,250
Debtors		27,602	17,226
Cash at bank and in hand		30,823	29,690
		60,175	50,166
Creditors: amount falling due within one year		(3,434)	(809)
Net current assets		56,741	49,357
Total assets less current liabilities		58,808	51,878
Creditors: amount falling due after more than one year		(51,482)	(50,000)
Net assets		7,326	1,878
Capital and reserves			
Called up share capital	4	1	1
Profit and loss account		7,325	1,877
Shareholder's funds		7,326	1,878

For the year ended 31 January 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges 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 income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 29 October 2023 and were signed by:

Lana Marion Thomson-Watson
Director

BROW BASE LONDON LTD
Notes to the Abridged Financial Statements
For the year ended 31 January 2023

General Information

Brow Base London Ltd is a private company, limited by shares, registered in England and Wales, registration number 11761028, registration address 20 Hessel Road, London, W13 9ES.

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.

Group accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

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

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Research and development expenditure

Research and development expenditure is charged to the income statement in the period in which it is incurred.

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

Preference dividends

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

Tangible 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: reducing balance method;

Plant and Machinery

18% 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. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 0 (2022 : 0).

3. Tangible fixed assets

Cost or valuation	Plant and Machinery	Total
	£	£
At 01 February 2022	4,244	4,244
Additions	-	-
Disposals	-	-
At 31 January 2023	4,244	4,244
Depreciation		
At 01 February 2022	1,723	1,723
Charge for year	454	454
On disposals	-	-
At 31 January 2023	2,177	2,177
Net book values		
Closing balance as at 31 January 2023	2,067	2,067
Opening balance as at 01 February 2022	2,521	2,521

4. Share Capital

Authorised

1 Class A share of £1.00 each

Allotted, called up and fully paid

	2023	2022
	£	£
1 Class A share of £1.00 each	1	1
	1	1

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.