

Unaudited Financial Statements
for the Year Ended 31 August 2021
for
Brandt ABC Limited

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for the year ended 31 August 2021**

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Brandt ABC Limited
Company Information
for the year ended 31 August 2021

DIRECTORS: M.C.M James
Mrs A P Wright

SECRETARY: Mrs A P Wright

REGISTERED OFFICE: 94 Southbridge Road
Croydon
Surrey
CR0 1AF

REGISTERED NUMBER: 01537781 (England and Wales)

ACCOUNTANTS: Bennett Brooks & Co. Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

Brandt ABC Limited (Registered number: 01537781)

**Balance Sheet
31 August 2021**

	Notes	31.8.21 £	31.8.20 £
FIXED ASSETS			
Intangible assets	4	-	-
CURRENT ASSETS			
Debtors	5	673,882	673,882
CREDITORS			
Amounts falling due within one year	6	<u>(1)</u>	<u>(1)</u>
NET CURRENT ASSETS		<u>673,881</u>	<u>673,881</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		673,881	673,881
CREDITORS			
Amounts falling due after more than one year	7	<u>(600,702)</u>	<u>(600,702)</u>
NET ASSETS		<u>73,179</u>	<u>73,179</u>
CAPITAL AND RESERVES			
Called up share capital		210	210
Retained earnings		<u>72,969</u>	<u>72,969</u>
SHAREHOLDERS' FUNDS		<u>73,179</u>	<u>73,179</u>

The company is entitled to exemption from audit under Section 480 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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.

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 14 October 2021 and were signed on its behalf by:

Mrs A P Wright - Director

**Notes to the Financial Statements
for the year ended 31 August 2021**

1. STATUTORY INFORMATION

Brandt ABC 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.

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 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.

The company was dormant throughout the current year and previous year.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

4. INTANGIBLE FIXED ASSETS

	Goodwill £	
COST		
At 1 September 2020 and 31 August 2021		<u>36,000</u>
AMORTISATION		
At 1 September 2020 and 31 August 2021		<u>36,000</u>
NET BOOK VALUE		
At 31 August 2021		<u>-</u>
At 31 August 2020		<u>-</u>

5. DEBTORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.21	31.8.20
	£	£
Other debtors	<u>673,882</u>	<u>673,882</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Taxation and social security	<u>1</u>	<u>1</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.21	31.8.20
	£	£
Other creditors	<u>600,702</u>	<u>600,702</u>

**Notes to the Financial Statements - continued
for the year ended 31 August 2021**

8. RELATED PARTY DISCLOSURES

Included within debtors is an amount of £673,882 due from Brandt Computer Systems Limited (2020: £673,882), a subsidiary company in Brandt Holdings Limited group. The amount outstanding does not accrue any interest.

Included within creditors is an amount of £600,702 due to Brandt Holdings Limited (2020: £600,702), the parent company of Brandt Holdings Limited group. The amount outstanding does not accrue any interest.

9. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Mrs A P Wright.

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Brandt ABC Limited**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Brandt ABC Limited for the year ended 31 August 2021 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Brandt ABC Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brandt ABC Limited and state those matters that we have agreed to state to the Board of Directors of Brandt ABC Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brandt ABC Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Brandt ABC Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Brandt ABC Limited. You consider that Brandt ABC Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Brandt ABC Limited. 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 statutory financial statements.

Bennett Brooks & Co. Limited
Chartered Accountants
St George's Court
Winnington Avenue
Northwich
Cheshire
CW8 4EE

14 October 2021

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.