

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022  
FOR  
BARRY BROWN LIMITED**

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for the Year Ended 30 November 2022**

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**BARRY BROWN LIMITED**  
**COMPANY INFORMATION**  
**for the Year Ended 30 November 2022**

**DIRECTORS:** P Brown  
S A France  
Ms L Shaw

**SECRETARIES:** S A France  
P Brown

**REGISTERED OFFICE:** Martland Mill  
Mart Lane  
Burscough  
Ormskirk  
Lancashire  
L40 0SD

**REGISTERED NUMBER:** 04433466 (England and Wales)

**ACCOUNTANTS:** Beaumont & Co  
Suite 5  
Martland Mill  
Mart Lane  
Burscough  
Lancashire  
L40 0SD

**BALANCE SHEET**  
**30 November 2022**

	Notes	30.11.22 £	£	30.11.21 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		8,038		11,258
Investments	5		<u>124,388</u>		<u>180,667</u>
			132,426		191,925
<b>CURRENT ASSETS</b>					
Stocks		326,994		275,794	
Debtors	6	418,462		78,460	
Cash at bank and in hand		<u>465,411</u>		<u>591,523</u>	
		1,210,867		945,777	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>774,288</u>		<u>577,942</u>	
<b>NET CURRENT ASSETS</b>			<u>436,579</u>		<u>367,835</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>569,005</u>		<u>559,760</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			3		3
Retained earnings			<u>569,002</u>		<u>559,757</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>569,005</u>		<u>559,760</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 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 1 July 2023 and were signed on its behalf by:

P Brown - Director

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 30 November 2022**

**1. STATUTORY INFORMATION**

Barry 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.

**Tangible fixed assets**

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

Short leasehold	- 20% on cost
Plant and machinery	- 15% on cost
Motor vehicles	- 25% 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.

**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.

**3. 5**

The average number of employees during the year was 5 (2021 - 5 ) .

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 30 November 2022**

**4. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 December 2021 and 30 November 2022	<u>9,730</u>	<u>44,581</u>	<u>11,254</u>
<b>DEPRECIATION</b>			
At 1 December 2021	9,730	40,606	7,095
Charge for year	<u>-</u>	<u>-</u>	<u>3,220</u>
At 30 November 2022	<u>9,730</u>	<u>40,606</u>	<u>10,315</u>
<b>NET BOOK VALUE</b>			
At 30 November 2022	<u>-</u>	<u>3,975</u>	<u>939</u>
At 30 November 2021	<u>-</u>	<u>3,975</u>	<u>4,159</u>
	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 December 2021 and 30 November 2022	<u>3,123</u>	<u>8,678</u>	<u>77,366</u>
<b>DEPRECIATION</b>			
At 1 December 2021	-	8,677	66,108
Charge for year	<u>-</u>	<u>-</u>	<u>3,220</u>
At 30 November 2022	<u>-</u>	<u>8,677</u>	<u>69,328</u>
<b>NET BOOK VALUE</b>			
At 30 November 2022	<u>3,123</u>	<u>1</u>	<u>8,038</u>
At 30 November 2021	<u>3,123</u>	<u>1</u>	<u>11,258</u>

**5. FIXED ASSET INVESTMENTS**

	Other investments £
<b>COST</b>	
At 1 December 2021	180,667
Impairments	<u>(56,279)</u>
At 30 November 2022	<u>124,388</u>
<b>NET BOOK VALUE</b>	
At 30 November 2022	<u>124,388</u>
At 30 November 2021	<u>180,667</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 30 November 2022****6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.11.22	30.11.21
	£	£
Trade debtors	418,462	75,186
Other debtors	-	3,274
	<u>418,462</u>	<u>78,460</u>

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

	30.11.22	30.11.21
	£	£
Trade creditors	435,158	289,618
Taxation and social security	59,410	57,147
Other creditors	<u>279,720</u>	<u>231,177</u>
	<u>774,288</u>	<u>577,942</u>

**BARRY BROWN LIMITED**

**REPORT OF THE ACCOUNTANTS TO THE DIRECTORS OF  
BARRY BROWN 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.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 30 November 2022 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Beaumont & Co  
Suite 5  
Martland Mill  
Mart Lane  
Burscough  
Lancashire  
L40 0SD

1 July 2023