Registration number: 04633708

Bra Sense Limited

Unaudited Filleted Financial Statements

for the year ended 31 January 2026

Bra Sense Limited

Contents

Balance Sheet	1
Notes to the Unaudited Financial Statements	2 to 5

Bra Sense Limited

(Registration number: 04633708)
Balance Sheet as at 31 January 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	4	359	458
Current assets			
Stocks	5	20,536	17,100
Debtors	6	4,133	3,428
Cash at bank and in hand		838	706
		25,507	21,234
Creditors: Amounts falling due within one year	7	(139,311)	(141,690)
Net current liabilities		(113,804)	(120,456)
Net liabilities		(113,445)	(119,998)
Capital and reserves			
Called up share capital		100	100
Retained earnings		(113,545)	(120,098)
Shareholders' deficit		(113,445)	(119,998)

For the financial year ending 31 January 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act 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. As permitted by section 444 (5A) of the Companies Act 2006, the directors have not delivered to the registrar a copy of the Profit and Loss Account.

Approved and authorised by the Board on 21 October 2026 and signed on its behalf by:

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Miss S O'Regan

Director

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:
9 Thorne Road
Doncaster
DN1 2HJ
United Kingdom

The principal place of business is:
Unit 4, Tanyard House
37 High Street
Measham
Swadlincote
Derbyshire
DE12 7HR

These financial statements were authorised for issue by the Board on 21 October 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Going concern

The financial statements have been prepared on a going concern basis, with management having given due consideration to the company's ability to continue as a going concern for at least the next twelve months.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.
The company recognises revenue when:
The amount of turnover can be reliably measured;
it is probable that future economic benefits will flow to the entity;
and specific criteria have been met for each of the company's activities.

Notes to the Unaudited Financial Statements for the year ended 31 January 2026

Tangible assets

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.
The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

Depreciation

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

Depreciation method and rate for Tangible assets

Asset class	Depreciation method and rate
Website	25% reducing balance basis
Office equipment	15% reducing balance basis

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.
Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.
The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Trade creditors are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.
Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 2 (2025 - 2).

4 Tangible assets

	Furniture, fittings and equipment £	Total £
Cost or valuation		
At 1 February 2025	4,751	4,751
Disposals	(109)	(109)
At 31 January 2026	4,642	4,642
Depreciation		
At 1 February 2025	4,293	4,293
Charge for the year	90	90
Eliminated on disposal	(100)	(100)
At 31 January 2026	4,283	4,283
Carrying amount		
At 31 January 2026	359	359
At 31 January 2025	458	458

Notes to the Unaudited Financial Statements for the year ended 31 January 2026

5 Stocks

	2026	2025
	£	£
Other inventories	20,536	17,100

6 Debtors

	2026	2025
	£	£
Trade debtors	1,201	488
Other debtors	1,000	2,049
Prepayments	1,932	891
	4,133	3,428

7 Creditors

Creditors: amounts falling due within one year

	Note	2026	2025
		£	£
Due within one year			
Trade creditors		7,479	7,825
Amounts owed to related parties		128,558	131,967
Taxation and social security		1,128	-
Accrued expenses		2,146	1,898
		139,311	141,690

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.