REGISTERED NUMBER: 07792821 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2017

FOR

BRAIN BOOST (GB) LTD

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FOR THE YEAR ENDED 30 SEPTEMBER 2017

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BRAIN BOOST (GB) LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2017

DIRECTOR:	L J Pascoe
REGISTERED OFFICE:	28 Wilton Road Bexhill on Sea East Sussex TN40 1EZ
REGISTERED NUMBER:	07792821 (England and Wales)
ACCOUNTANTS:	Ashdown Hurrey Chartered Accountants & Business Advisers 28 Wilton Road Bexhill on Sea East Sussex TN40 1EZ

BRAIN BOOST (GB) LTD (REGISTERED NUMBER: 07792821)

BALANCE SHEET
30 SEPTEMBER 2017

	Notes	30.9.17 £	30.9.16 £
CURRENT ASSETS			
Cash at bank		-	3
CREDITORS			
Amounts falling due within one year	5	12,469	12,028
NET CURRENT LIABILITIES		(12,469)	(12,025)
TOTAL ASSETS LESS CURRENT LIABILITIES		(12,469)	(12,025)
CREDITORS			
Amounts falling due after more than one year	6	2,812	4,749
NET LIABILITIES		(15,281)	(16,774)
CAPITAL AND RESERVES			
Called up share capital		1	1
Retained earnings		(15,282)	(16,775)
SHAREHOLDERS' FUNDS		(15,281)	(16,774)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director on 29 June 2018 and were signed by:

L J Pascoe - Director

1. STATUTORY INFORMATION

Brain Boost (GB) 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.

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.

The directors have made an assessment and do not consider there to be any material uncertainties about the company's ability to continue as a going concern. Although current liabilities exceed current assets, the director is optimistic that the company will meet all liabilities as they become due.

Turnover
Turnover represents gross sales invoiced of goods and services, less French value added tax paid during the year. Turnover is recognised when consideration is received.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Computer equipment - 33% on cost

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. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 .

continued...

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 October 2016 and 30 September 2017	490
DEPRECIATION	
At 1 October 2016 and 30 September 2017	490
NET BOOK VALUE	
At 30 September 2017	-

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

	30.9.17	30.9.16
	£	£
Bank loans and overdrafts (see note 7)	4,506	3,512
Tax	2,012	222
Other creditors	1,555	601
Directors' current accounts	1,307	5,340
Accrued expenses	3,089	2,353
	12,469	12,028

6. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	30.9.17	30.9.16
	£	£
Bank loans (see note 7)	2,812	4,749

7. **LOANS**

An analysis of the maturity of loans is given below:

	30.9.17	30.9.16
	£	£
Amounts falling due within one year or on demand:		
Bank overdrafts	1,968	974
Bank loans	2,538	2,538
	4,506	3,512
Amounts falling due between one and two years:		
Bank loans - 1-2 years	2,538	2,538
Amounts falling due between two and five years:		
Bank loans - 2-5 years	274	2,211

8. **RELATED PARTY DISCLOSURES**

At the balance sheet date the company owed Ms L Pascoe £1,307 (2016 - £5,341).

This loan is interest free and has no terms attached.

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE UNAUDITED FINANCIAL STATEMENTS OF BRAIN BOOST (GB) LTD

The following reproduces the text of the report prepared for the director 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 Director 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 Brain Boost (GB) Ltd for the year ended 30 September 2017 which comprise the Statement of Income and Retained Earnings, 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 director of Brain Boost (GB) Ltd in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Brain Boost (GB) Ltd and state those matters that we have agreed to state to the director of Brain Boost (GB) Ltd 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 Brain Boost (GB) Ltd and its director for our work or for this report.

It is your duty to ensure that Brain Boost (GB) Ltd 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 Brain Boost (GB) Ltd. You consider that Brain Boost (GB) Ltd 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 Brain Boost (GB) Ltd. 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.

Ashdown Hurrey
Chartered Accountants & Business Advisers
28 Wilton Road
Bexhill on Sea
East Sussex
TN40 1EZ

29 June 2018

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.