

**Annual report and unaudited financial statements
for the year ended 30 November 2025
for
Brown Financial Services Limited**

Pages for filing with the Registrar

Brown Financial Services Limited

Balance sheet as at 30 November 2025

			2025	2024
	Note	£	£	£
Fixed assets				
Tangible assets	4	8,012	3,478	
			8,012	3,478
Current assets				
Cash at bank and in hand		65,504	64,630	
			65,504	64,630
Creditors: amounts falling due within one year			(20,908)	(23,891)
Net current assets			44,596	40,739
Total assets less current liabilities			52,608	44,217
NET ASSETS			52,608	44,217
Capital and reserves				
Called up share capital			100	100
Profit and loss account			52,508	44,117
TOTAL EQUITY			52,608	44,217

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies for the year ended 30 November 2025.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities to comply with the Companies Act 2006 in respect to accounting records and the preparation of financial statements.

Company registration number: 07856450

Brown Financial Services Limited

Balance sheet - continued as at 30 November 2025

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 Profit and loss account has not been delivered to the Registrar.

These financial statements were approved by the Board of directors and authorised for issue on 9 July 2026 and signed on its behalf by:

Mr B Brown, Director
9 July 2026

Brown Financial Services Limited

Notes to the financial statements for the year ended 30 November 2025

1 Company information

Brown Financial Services Limited is a private company registered in England and Wales. Its registered number is 07856450. The company is limited by shares. Its registered office is 29 Homelands Road, Sale, Cheshire, M33 4BJ.

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 historic cost convention.

Going concern

In preparing these financial statements, the directors have assessed whether there are any material uncertainties related to events or conditions that cast significant doubt upon the company's ability to continue as a going concern. In making this assessment, the directors take into account all available information about the future which is at least 12 months from the date that the financial statements are authorised for issue.

The directors consider that the company has adequate resources to continue in business for the foreseeable future and that it is appropriate to adopt the going concern basis in preparing the financial statements.

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 or, if held under a finance lease, over the lease term, whichever is the shorter.

Plant and machinery etc.:

Fixtures & fittings	- 25% reducing balance
Computer equipment	- 25% reducing balance

Taxation

Taxation for the year comprises current taxation. Tax is recognised in the Profit and loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current 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.

Brown Financial Services Limited

Notes to the financial statements - continued for the year ended 30 November 2025

2 Accounting policies - continued

Retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit and loss in the period to which they relate.

3 Average number of employees

During the year the average number of employees was 3 (2024 - 3).

4 Tangible fixed assets

	Plant and machinery etc.
	£
Cost	
At 1 December 2024	19,552
Additions	7,206
At 30 November 2025	<u>26,758</u>
Depreciation	
At 1 December 2024	16,074
Charge for year	2,672
At 30 November 2025	<u>18,746</u>
Net book value	
At 30 November 2025	<u>8,012</u>
At 30 November 2024	<u>3,478</u>

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.