

**BRW COURIERS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023**

BRW COURIERS LTD
UNAUDITED ACCOUNTS
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BRW COURIERS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 OCTOBER 2023

Directors	BRA West JA Balman DJ Balman
Company Number	12276708 (England and Wales)
Registered Office	54 Hartford Way Landkey Barnstaple Devon EX32 0FG
Accountants	JD Accountants (South West) Ltd Suite 2, Riverside Court Castle Street Barnstaple Devon EX31 1DR

BRW COURIERS LTD

ACCOUNTANTS' REPORT

Accountants' report to the board of directors of BRW Couriers Ltd on the preparation of the unaudited statutory accounts for the year ended 31 October 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of BRW Couriers Ltd for the year ended 31 October 2023 as set out on pages 5 - 7 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of BRW Couriers Ltd, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of BRW Couriers Ltd and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BRW Couriers Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that BRW Couriers Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of BRW Couriers Ltd. You consider that BRW Couriers 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 accounts of BRW Couriers 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 accounts.

JD Accountants (South West) Ltd

Suite 2, Riverside Court
Castle Street
Barnstaple
Devon
EX31 1DR

31 January 2024

BRW COURIERS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	4	333	333
Tangible assets	5	21,243	24,992
		<u>21,576</u>	<u>25,325</u>
Current assets			
Debtors	6	12,308	7,009
Cash at bank and in hand		6,091	1,467
		<u>18,399</u>	<u>8,476</u>
Creditors: amounts falling due within one year	7	(18,802)	(2,143)
Net current (liabilities)/assets		<u>(403)</u>	<u>6,333</u>
Total assets less current liabilities		21,173	31,658
Creditors: amounts falling due after more than one year	8	(16,794)	(27,990)
Provisions for liabilities			
Deferred tax		(3,750)	(4,499)
Net assets/(liabilities)		<u>629</u>	<u>(831)</u>
Capital and reserves			
Called up share capital	9	1	1
Profit and loss account		628	(832)
Shareholders' funds		<u>629</u>	<u>(831)</u>

For the year ending 31 October 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. 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 for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 25 March 2024 and were signed on its behalf by

BRA West
Director

Company Registration No. 12276708

BRW COURIERS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023

1 Statutory information

BRW Couriers Ltd is a private company, limited by shares, registered in England and Wales, registration number 12276708. The registered office is 54 Hartford Way, Landkey, Barnstaple, Devon, EX32 0FG.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Intangible fixed assets

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	15% Reducing balance
Motor vehicles	15% Reducing balance

4 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 November 2022	333
At 31 October 2023	333
Amortisation	
At 1 November 2022	-
At 31 October 2023	-
Net book value	
At 31 October 2023	333
At 31 October 2022	333

BRW COURIERS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 OCTOBER 2023

5 Tangible fixed assets

	Plant & machinery £	Motor vehicles £	Total £
Cost or valuation	At cost	At cost	
At 1 November 2022	1,413	27,990	29,403
At 31 October 2023	1,413	27,990	29,403
Depreciation			
At 1 November 2022	212	4,199	4,411
Charge for the year	180	3,569	3,749
At 31 October 2023	392	7,768	8,160
Net book value			
At 31 October 2023	1,021	20,222	21,243
At 31 October 2022	1,201	23,791	24,992

6 Debtors

	2023 £	2022 £
Amounts falling due within one year		
VAT	-	4,088
Accrued income and prepayments	107	217
Other debtors	12,201	2,704
	12,308	7,009

7 Creditors: amounts falling due within one year

	2023 £	2022 £
VAT	1,298	-
Obligations under finance leases and hire purchase contracts	5,598	-
Taxes and social security	10,868	1,246
Accruals	1,038	897
	18,802	2,143

8 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Obligations under finance leases and hire purchase contracts	16,794	27,990

9 Share capital

	2023 £	2022 £
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

10 Average number of employees

During the year the average number of employees was 1 (2022: 1).

