

Registered number
13768708

Bren Building Limited

Filleted Accounts

30 November 2022

Bren Building Limited**Registered number:** 13768708**Balance Sheet****as at 30 November 2022**

	Notes	2022 £
Fixed assets		
Tangible assets	3	2,312
Current assets		
Debtors	4	750
Cash at bank and in hand		1,108
		<u>1,858</u>
Creditors: amounts falling due within one year	5	(2,439)
Net current liabilities		<u>(581)</u>
Net assets		<u>1,731</u>
Capital and reserves		
Called up share capital		4
Profit and loss account		1,727
Shareholder's funds		<u>1,731</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr Jacob Brennan

Director

Approved by the board on 29 March 2023

Bren Building Limited

Notes to the Accounts

for the period from 26 November 2021 to 30 November 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset using the reducing balance method, as follows:

Plant and machinery	20%
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases.

2 Employees**2022**
Number

Average number of persons employed by the company

0**3 Tangible fixed assets****Plant and
machinery
etc
£****Cost**

Additions

2,890

At 30 November 2022

2,890**Depreciation**

Charge for the period

578

At 30 November 2022

578**Net book value**

At 30 November 2022

2,312

4 Debtors**2022**
£

Trade debtors

750**5 Creditors: amounts falling due within one year****2022**
£

Taxation and social security costs

869

Other creditors

1,5702,439**6 Other information**

Bren Building Limited is a private company limited by shares and incorporated in England. Its registered office is:

3 Ragnall Close

Thornhill

Cardiff

CF14 9FR

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.

