Unaudited Financial Statements

for the Year Ended 31 May 2018

for

Brendata (UK) Limited

Michael Letch & Partners LLP
Accountants
146 High Street
Billericay
Essex
CM12 9DF

Contents of the Financial Statements for the Year Ended 31 May 2018

Brendata (UK) Limited

Company Information
for the Year Ended 31 May 2018

DIRECTOR:	S Hanselman
REGISTERED OFFICE:	Nevendon Hall Nevendon Road Basildon Essex SS13 1BX
REGISTERED NUMBER:	02764339 (England and Wales)
ACCOUNTANTS:	Michael Letch & Partners LLP Accountants 146 High Street Billericay Essex CM12 9DF

Balance Sheet
31 May 2018

	Notes	2018 £	2017 £
CURRENT ASSETS			
Debtors	5	104,454	77,293
Cash at bank		410,486	279,335
		514,940	356,628
CREDITORS			
Amounts falling due within one year	6	274,529	158,167
NET CURRENT ASSETS		240,411	198,461
TOTAL ASSETS LESS CURRENT LIABILITIES		240,411	198,461
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		240,311	198,361
SHAREHOLDERS' FUNDS		240,411	198,461

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 Income Statement has not been delivered.

The financial statements were approved by the director on 26 February 2019 and were signed by:

S Hanselman - Director

The notes form part of these financial statements

1. **STATUTORY INFORMATION**

Brendata (UK) Limited 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**

Going concern
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.

After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the forseeable future. For this reason the directors continue to adopt the going concern basis in perparing 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.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

Project related assets
Assets acquired for specific projects are fully written off to the profit and loss account after the completion of the project.

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3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2017 - 2) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 June 2017				
and 31 May 2018	63,915	7,662	787	72,364
DEPRECIATION				
At 1 June 2017				
and 31 May 2018	63,915	7,662	787	72,364
NET BOOK VALUE				
At 31 May 2018	-	-	-	-
At 31 May 2017	-	-	-	-

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

	2018 £	2017 £
Trade debtors	104,118	76,061
Tax	336	1,232
	104,454	77,293

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

	2018 £	2017 £
Trade creditors	47,148	59,572
Social security and other taxes	13,717	14,561
Other creditors	37,515	37,292
Deferred income	170,760	42,489
Accrued expenses	5,389	4,253
	274,529	158,167

7. **ULTIMATE CONTROLLING PARTY**

The controlling party is S Hanselman.

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