

Registered Number:10485268

England and Wales

Brown & Gray Ltd

Unaudited Financial Statements

For the year ended 30 November 2018

Brown & Gray Ltd

Contents Page **For the year ended 30 November 2018**

Statement of Financial Position	1
Notes to the Financial Statements	2 to 3

**Statement of Financial Position
As at 30 November 2018**

	Notes	2018 £	2017 £
Fixed assets			
Property, plant and equipment	2	4,724	3,742
		4,724	3,742
Current assets			
Trade and other receivables	3	55,066	32,807
Cash and cash equivalents		83,737	102,353
		138,803	135,160
Trade and other payables: amounts falling due within one year	4	(57,884)	(60,342)
Net current assets		80,919	74,818
Total assets less current liabilities		85,643	78,560
Net assets		85,643	78,560
Capital and reserves			
Called up share capital		100	100
Retained earnings		85,543	78,460
Shareholders' funds		85,643	78,560

For the year ended 30 November 2018 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 of its financial statements for the year ended 30 November 2018 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

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

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved and authorised for issue by the Board on 18 July 2019 and were signed by:

Mr Thomas Kingsley Shaw Director

Brown & Gray Ltd

Notes to the Financial Statements For the year ended 30 November 2018

Statutory Information

Brown & Gray Ltd is a private limited company, limited by shares, domiciled in England and Wales, registration number 10485268.

Principal place of business:

57 Houndean Rise
Lewes
East Sussex
BN7 1EH

Registered address:

99 Western Road
Lewes
East Sussex
BN7 1RS

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A 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 costs convention as modified by the revaluation of certain assets.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax or other similar sales taxes.

Property, plant and equipment

Property, plant and equipment, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	33% Straight line
Computer Equipment	33% Straight line
Photographic Equipment	33% Straight line

Brown & Gray Ltd

Notes to the Financial Statements Continued For the year ended 30 November 2018

2. Property, plant and equipment

	Plant and Machinery	Photographic Equipment	Computer Equipment	Total
Cost or valuation	£	£	£	£
At 01 December 2017	417	4,414	781	5,612
Additions	-	4,279	-	4,279
At 30 November 2018	417	8,693	781	9,891
Provision for depreciation and impairment				
At 01 December 2017	139	1,471	260	1,870
Charge for year	139	2,898	260	3,297
At 30 November 2018	278	4,369	520	5,167
Net book value				
At 30 November 2018	139	4,324	261	4,724
At 30 November 2017	278	2,943	521	3,742

3. Trade and other receivables

	2018	2017
	£	£
Trade debtors	54,559	32,340
Other debtors	507	467
	55,066	32,807

4. Trade and other payables: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	-	1,425
Taxation and social security	25,713	31,753
Other creditors	32,171	27,164
	57,884	60,342

5. Related party transactions

The company is controlled by the directors who own 100% of the called up share capital.

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.