

BRANDED TRADING LIMITED

Unaudited Financial Statements

Period of accounts

Start date: 01 May 2020

End date: 30 April 2021

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BRANDED TRADING LIMITED
Company Information
For the year ended 30 April 2021

Director	A Lewis
Registered Number	07213633
Registered Office	Lodge Park Lodge Lane Colchester Essex CO4 5NE
Accountants	Wood & Disney Limited Lodge Park, Lodge Lane Langham Colchester CO4 5NE

BRANDED TRADING LIMITED
Director's Report
For the year ended 30 April 2021

The directors present their annual report and the financial statements for the year ended 30 April 2021.

Principal activities

Principal activity of the company during the financial year was of stationery retail.

Director

The director who served the company throughout the year was as follows:

A Lewis

Statement of director's responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period. In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

On behalf of the board.

A Lewis
Director

Date approved: 24 January 2022

BRANDED TRADING LIMITED
Accountants' Report
For the year ended 30 April 2021

Accountant's report

You consider that the company is exempt from an audit for the year ended 30 April 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Wood & Disney Limited
30 April 2021

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Wood & Disney Limited
Lodge Park, Lodge Lane
Langham
Colchester
CO4 5NE
24 January 2022

BRANDED TRADING LIMITED
Statement of Financial Position
As at 30 April 2021

	Notes	2021 £	2020 £
Current assets			
Stocks	3	662	1,370
Cash at bank and in hand		443	633
		1,105	2,003
Creditors: amount falling due within one year	4	(1,099)	(1,997)
Net current assets		6	6
Total assets less current liabilities		6	6
Net assets		6	6
Capital and reserves			
Called up share capital	5	1	1
Profit and loss account		5	5
Shareholder's funds		6	6

For the year ended 30 April 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the director on 24 January 2022 and were signed by:

A Lewis
Director

BRANDED TRADING LIMITED
Statement of Changes in Equity
For the year ended 30 April 2021

	Equity share capital	Retained Earnings	Total
	£	£	£
At 01 May 2019	1	2	3
Profit for the year		3	3
Total comprehensive income for the year	-	3	3
Total investments by and distributions to owners	-	-	-
At 30 April 2020	1	5	6
At 01 May 2020	1	5	6
Total comprehensive income for the year	-	-	-
Total investments by and distributions to owners	-	-	-
At 30 April 2021	1	5	6

BRANDED TRADING LIMITED
Notes to the Financial Statements
For the year ended 30 April 2021

General Information

Branded Trading Limited is a private company, limited by shares, registered in England and Wales, registration number 07213633, registration address Lodge Park, Lodge Lane, Colchester, Essex, CO4 5NE

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Average number of employees

Average number of employees during the year was 1 (2020 : 1).

3. Stocks

	2021	2020
	£	£
Stocks	662	1,370
	662	1,370

4. Creditors: amount falling due within one year

	2021	2020
	£	£
Bank Loans and Overdrafts	1,099	1,817
Accrued Expenses	0	180
	1,099	1,997

5. Share Capital

Allotted, called up and fully paid	2021	2020
	£	£
2 Class A shares of £1.00 each	2	2
	2	2

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.