

**BRILLOUIN LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

**BRILLOUIN LIMITED**  
**UNAUDITED ACCOUNTS**  
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**BRILLOUIN LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

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<b>Director</b>	Stella Davis
<b>Company Number</b>	08774737 (England and Wales)
<b>Registered Office</b>	1 - 3 Leopold Street High Green Sheffield South Yorkshire S1 2GY South Yorkshire
<b>Accountants</b>	C&M Accountancy Services Ltd 19 Yoredale Avenue Chapelton Sheffield South Yorkshire S35 2ZW

**CHARTERED MANAGEMENT ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
BRILLOUIN LIMITED  
FOR THE YEAR ENDED 29 FEBRUARY 2020**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Brillouin Limited for the year ended 29 February 2020 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the Board of Directors of Brillouin Limited, as a body, in accordance with the terms of our engagement letter dated 1 January 2014. Our work has been undertaken solely to prepare for your approval the accounts of Brillouin Limited and state those matters that we have agreed to state to the Board of Directors of Brillouin Limited, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Brillouin Limited and its Board of Directors as a body for our work or for this report.

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

C&M Accountancy Services Ltd  
Chartered Management Accountants

19 Yoredale Avenue  
Chapelton  
Sheffield  
South Yorkshire  
S35 2ZW

11 February 2021

**BRILLOUIN LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 29 FEBRUARY 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	-	18,432
Tangible assets	<u>5</u>	-	15,770
		<u>-</u>	<u>34,202</u>
<b>Current assets</b>			
Inventories	<u>6</u>	-	1,600
Debtors	<u>7</u>	-	3,885
Cash at bank and in hand		3,030	1,994
		<u>3,030</u>	<u>7,479</u>
<b>Creditors: amounts falling due within one year</b>	<u>8</u>	(2,117)	(10,166)
<b>Net current assets/(liabilities)</b>		<u>913</u>	<u>(2,687)</u>
<b>Total assets less current liabilities</b>		913	31,515
<b>Creditors: amounts falling due after more than one year</b>	<u>9</u>	(64,934)	(59,619)
<b>Net liabilities</b>		<u>(64,021)</u>	<u>(28,104)</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		(64,022)	(28,105)
<b>Shareholders' funds</b>		<u>(64,021)</u>	<u>(28,104)</u>

For the year ending 29 February 2020 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 director acknowledges her 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 and authorised for issue on 11 February 2021 and were signed on its behalf by

Stella Davis  
Director

Company Registration No. 08774737

**BRILLOUIN LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

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**1 Statutory information**

Brillouin Limited is a private company, limited by shares, registered in England and Wales, registration number 08774737. The registered office is 1 - 3 Leopold Street, High Green, Sheffield, South Yorkshire, S1 2GY, South Yorkshire.

**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.

***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:

Fixtures & fittings	10 Year Straight Line
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***Intangible fixed assets***

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

**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 March 2019	23,040
At 29 February 2020	23,040
<b>Amortisation</b>	
At 1 March 2019	4,608
On disposals	18,432
At 29 February 2020	23,040
<b>Net book value</b>	
At 29 February 2020	-
At 28 February 2019	18,432

**BRILLOUIN LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

**5 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>
<b>Cost or valuation</b>	At cost
At 1 March 2019	31,535
At 29 February 2020	31,535
<b>Depreciation</b>	
At 1 March 2019	15,765
On disposals	15,770
At 29 February 2020	31,535
<b>Net book value</b>	
At 29 February 2020	-
At 28 February 2019	15,770

**6 Inventories**

	<b>2020 £</b>	<b>2019 £</b>
Finished goods	-	1,600
	-	1,600

**7 Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Other debtors	-	3,885

**8 Creditors: amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
VAT	1,215	4,173
Trade creditors	902	-
Accruals	-	5,993
	2,117	10,166

**9 Creditors: amounts falling due after more than one year**

	<b>2020 £</b>	<b>2019 £</b>
Loans from directors	64,934	59,619
Loan from the Director Stella Davis		

**BRILLOUIN LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 29 FEBRUARY 2020**

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**10 Loans to directors**

	<b>Brought Forward £</b>	<b>Advance/ credit £</b>	<b>Repaid £</b>	<b>Carried Forward £</b>
Stella Davis				
Directors Loan to the company	(59,096)	(5,838)	-	(64,934)
	<u>(59,096)</u>	<u>(5,838)</u>	<u>-</u>	<u>(64,934)</u>

**11 Average number of employees**

During the year the average number of employees was 0 (2019: 4).



