

BRILLOUIN LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

BRILLOUIN LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Accountants' report</u>	<u>4</u>
<u>Statement of financial position</u>	<u>5</u>
<u>Notes to the accounts</u>	<u>6</u>

BRILLOUIN LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2018

Director	Stella Davis
Company Number	08774737 (England and Wales)
Registered Office	1 - 3 Leopold Street High Green Sheffield South Yorkshire S1 2GY South Yorkshire
Accountants	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 28 FEBRUARY 2018**

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 28 February 2018 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

25 August 2018

BRILLOUIN LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2018

	Notes	2018 £	2017 £
Fixed assets			
Intangible assets	<u>4</u>	20,736	23,040
Tangible assets	<u>5</u>	18,923	22,076
		<u>39,659</u>	<u>45,116</u>
Current assets			
Inventories	<u>6</u>	1,600	3,500
Debtors	<u>7</u>	3,854	4,499
Cash at bank and in hand		6,045	19,533
		<u>11,499</u>	<u>27,532</u>
Creditors: amounts falling due within one year	<u>8</u>	(8,088)	(14,292)
Net current assets		<u>3,411</u>	<u>13,240</u>
Total assets less current liabilities		43,070	58,356
Creditors: amounts falling due after more than one year	<u>9</u>	(58,269)	(65,625)
Net liabilities		<u>(15,199)</u>	<u>(7,269)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(15,200)	(7,270)
Shareholders' funds		<u>(15,199)</u>	<u>(7,269)</u>

For the year ending 28 February 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 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.

Approved by the Board on 25 August 2018.

Stella Davis
Director

Company Registration No. 08774737

BRILLOUIN LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

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

	Goodwill
	£
Cost	
At 1 March 2017	23,040
At 28 February 2018	23,040
Amortisation	
At 1 March 2017	-
Charge for the year	2,304
At 28 February 2018	2,304
Net book value	
At 28 February 2018	20,736
At 28 February 2017	23,040

BRILLOUIN LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 28 FEBRUARY 2018

5 Tangible fixed assets

	Fixtures & fittings £
Cost or valuation	At cost
At 1 March 2017	31,535
At 28 February 2018	31,535
Depreciation	
At 1 March 2017	9,459
Charge for the year	3,153
At 28 February 2018	12,612
Net book value	
At 28 February 2018	18,923
At 28 February 2017	22,076

6 Inventories

	2018 £	2017 £
Finished goods	1,600	3,500
	1,600	3,500

7 Debtors

	2018 £	2017 £
Other debtors	3,854	4,499

8 Creditors: amounts falling due within one year

	2018 £	2017 £
Taxes and social security	3,084	4,013
Accruals	5,004	10,279
	8,088	14,292

9 Creditors: amounts falling due after more than one year

	2018 £	2017 £
Other creditors	58,269	65,625
Loan from the Director Stella Davis		

10 Average number of employees

During the year the average number of employees was 6 (2017: 7).

