

**NASH BEVAN ASSOCIATES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

MWR Accountants
Chartered Certified Accountants
First Floor Blackdown House
Blackbrook Business Park
Taunton
TA1 2PX

Nash Bevan Associates Limited
Unaudited Financial Statements
For The Year Ended 31 March 2023

Contents

	Page
Company Information	1
Balance Sheet	2–3
Notes to the Financial Statements	4–5

Nash Bevan Associates Limited
Company Information
For The Year Ended 31 March 2023

Directors	Mr A J Nash Mrs L M Nash
Secretary	Mrs L M Nash
Company Number	03397854
Registered Office	C/O Mwr Accountants Blackdown House Blackbrook Business Park Taunton Somerset TA1 2PX
Accountants	MWR Accountants Chartered Certified Accountants First Floor Blackdown House Blackbrook Business Park Taunton TA1 2PX

Nash Bevan Associates Limited
Balance Sheet
As At 31 March 2023

Registered number: 03397854

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		25,688		34,250
			25,688		34,250
CURRENT ASSETS					
Debtors	5	543		-	
Cash at bank and in hand		183,643		174,495	
		184,186		174,495	
Creditors: Amounts Falling Due Within One Year	6	(38,465)		(25,713)	
NET CURRENT ASSETS (LIABILITIES)			145,721		148,782
TOTAL ASSETS LESS CURRENT LIABILITIES			171,409		183,032
Creditors: Amounts Falling Due After More Than One Year	7		(30,000)		(40,000)
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(4,881)		(6,508)
NET ASSETS			136,528		136,524
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			136,428		136,424
SHAREHOLDERS' FUNDS			136,528		136,524

Nash Bevan Associates Limited
Balance Sheet (continued)
As At 31 March 2023

For the year ending 31 March 2023 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr A J Nash

Director

12 December 2023

The notes on pages 4 to 5 form part of these financial statements.

Nash Bevan Associates Limited
Notes to the Financial Statements
For The Year Ended 31 March 2023

1. General Information

Nash Bevan Associates Limited is a private company, limited by shares, incorporated in England & Wales, registered number 03397854. The registered office is C/O Mwr Accountants Blackdown House, Blackbrook Business Park, Taunton, Somerset, TA1 2PX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance
Fixtures & Fittings	25% on reducing balance

2.4. Foreign Currencies

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

2.5. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 3 (2022: 2)

Nash Bevan Associates Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

4. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£	£
Cost				
As at 1 April 2022	3,521	54,840	5,563	63,924
As at 31 March 2023	3,521	54,840	5,563	63,924
Depreciation				
As at 1 April 2022	880	23,993	4,801	29,674
Provided during the period	660	7,712	190	8,562
As at 31 March 2023	1,540	31,705	4,991	38,236
Net Book Value				
As at 31 March 2023	1,981	23,135	572	25,688
As at 1 April 2022	2,641	30,847	762	34,250

5. Debtors

	2023	2022
	£	£
Due within one year		
Other debtors	543	-
	543	-

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	3,440	2,460
Bank loans and overdrafts	10,000	10,000
Other creditors	604	629
Taxation and social security	24,421	12,624
	38,465	25,713

7. Creditors: Amounts Falling Due After More Than One Year

	2023	2022
	£	£
Bank loans	30,000	40,000
	30,000	40,000

8. Share Capital

	2023	2022
	£	£
Allotted, called up and fully paid		
100 Ordinary Shares of £ 1 each	100	100

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.