

**BY ESTATES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022**

BY ESTATES LIMITED
UNAUDITED ACCOUNTS
CONTENTS

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

BY ESTATES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2022

Directors	B.Roth S. Schlesinger
Company Number	09322198 (England and Wales)
Registered Office	103 High Street Waltham Cross Herts EN8 7AN ENGLAND
Accountants	Brindley Goldstein Ltd 103 High Street Waltham Cross EN8 7AN

BY ESTATES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	421,708	421,708
Current assets			
Debtors	5	535	535
Creditors: amounts falling due within one year	<u>6</u>	(105,214)	(105,921)
Net current liabilities		<u>(104,679)</u>	<u>(105,386)</u>
Total assets less current liabilities		317,029	316,322
Creditors: amounts falling due after more than one year	<u>7</u>	(361,703)	(361,703)
Net liabilities		<u>(44,674)</u>	<u>(45,381)</u>
Capital and reserves			
Called up share capital	<u>8</u>	1	1
Profit and loss account		<u>(44,675)</u>	<u>(45,382)</u>
Shareholders' funds		<u>(44,674)</u>	<u>(45,381)</u>

For the year ending 30 November 2022 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 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 of Directors and authorised for issue on 30 August 2023 and were signed on its behalf by

B.Roth
Director

Company Registration No. 09322198

BY ESTATES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

1 Statutory information

BY Estates Limited is a private company, limited by shares, registered in England and Wales, registration number 09322198. The registered office is 103 High Street, Waltham Cross, Herts, EN8 7AN, ENGLAND.

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.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

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:

4 Tangible fixed assets

	Land & buildings £
Cost or valuation	At cost
At 1 December 2021	421,708
At 30 November 2022	421,708
Depreciation	
At 30 November 2022	-
Net book value	
At 30 November 2022	421,708
At 30 November 2021	421,708

5 Debtors

	2022 £	2021 £
Amounts falling due within one year		
Other debtors	535	535

BY ESTATES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	330	600
Taxes and social security	20	20
Loans from directors	104,534	104,971
Accruals	330	330
	<hr/>	<hr/>
	105,214	105,921
	<hr/>	<hr/>
7 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Other creditors	361,703	361,703
	<hr/>	<hr/>
8 Share capital	2022	2021
	£	£
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1
	<hr/>	<hr/>

9 Transactions with related parties

The company was under the control of Mr.B.Roth throughout the current period. Mr.B.Roth is personally interested in 100% of the company's share capital.

10 Average number of employees

During the year the average number of employees was 0 (2021: 0).

