

**BEATRICE BRENNAN LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

BEATRICE BRENNAN LTD
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BEATRICE BRENNAN LTD
Balance Sheet
As At 31 July 2023

Registered number: 10282269

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,377		5,180
			<u>2,377</u>		<u>5,180</u>
CURRENT ASSETS					
Cash at bank and in hand		6,969		7,891	
		<u>6,969</u>		<u>7,891</u>	
Creditors: Amounts Falling Due Within One Year	7	(23,377)		(38,721)	
NET CURRENT ASSETS (LIABILITIES)			<u>(16,408)</u>		<u>(30,830)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(14,031)</u>		<u>(25,650)</u>
Creditors: Amounts Falling Due After More Than One Year	8		(13,533)		(18,550)
NET LIABILITIES			<u>(27,564)</u>		<u>(44,200)</u>
CAPITAL AND RESERVES					
Called up share capital	9		10		10
Profit and Loss Account			<u>(27,574)</u>		<u>(44,210)</u>
SHAREHOLDERS' FUNDS			<u>(27,564)</u>		<u>(44,200)</u>

BEATRICE BRENNAN LTD
Balance Sheet (continued)
As At 31 July 2023

For the year ending 31 July 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 Philip Brennan

Director

30th April 2024

The notes on pages 3 to 5 form part of these financial statements.

BEATRICE BRENNAN LTD
Notes to the Financial Statements
For The Year Ended 31 July 2023

1. General Information

BEATRICE BRENNAN LTD is a private company, limited by shares, incorporated in England & Wales, registered number 10282269. The registered office is 1 Home Farm Cottage Swynnerton, Stone, Staffordshire, ST15 0RA.

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 sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

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:

Freehold	5% straight line
Plant & Machinery	25% straight line
Motor Vehicles	20% straight line
Fixtures & Fittings	20% straight line
Computer Equipment	33.3% straight line

Freehold relates to log-cabin garden office.

3. Average Number of Employees

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

4. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 August 2022	2,475	-	14,746	445
Additions	-	223	-	-
As at 31 July 2023	2,475	223	14,746	445
Depreciation				
As at 1 August 2022	371	-	11,797	318
Provided during the period	124	56	2,949	63
As at 31 July 2023	495	56	14,746	381

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BEATRICE BRENNAN LTD
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2023

Net Book Value			
As at 31 July 2023	1,980	167	64
As at 1 August 2022	2,104	-	127
		Computer Equipment	Total
		£	£
Cost			
As at 1 August 2022		390	18,056
Additions		249	472
As at 31 July 2023		639	18,528
Depreciation			
As at 1 August 2022		390	12,876
Provided during the period		83	3,275
As at 31 July 2023		473	16,151
Net Book Value			
As at 31 July 2023		166	2,377
As at 1 August 2022		-	5,180
5. Investments			
		Unlisted	
		£	
Cost			
As at 1 August 2022		-	
Disposals		-	
As at 31 July 2023		-	
Provision			
As at 1 August 2022		-	
As at 31 July 2023		-	
Net Book Value			
As at 31 July 2023		-	
As at 1 August 2022		-	
6. Debtors			
	2023	2022	
	£	£	
Due within one year			

BEATRICE BRENNAN LTD
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2023

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	1	2
Bank loans and overdrafts	5,600	6,183
VAT	2,388	2,480
Accruals and deferred income	2,037	1,638
Directors' loan accounts	13,351	28,418
	<u>23,377</u>	<u>38,721</u>

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

	2023	2022
	£	£
Bank loans	13,533	18,550
	<u>13,533</u>	<u>18,550</u>

9. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	10	10
	<u>10</u>	<u>10</u>

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.