

**BE PROPERTY AGENCY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

BE Property Agency Limited
Unaudited Financial Statements
For The Year Ended 31 January 2024

Contents

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

BE Property Agency Limited
Balance Sheet
As At 31 January 2024

Registered number: 11158435

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS					
CURRENT ASSETS					
Debtors	5	47,692		67,779	
Cash at bank and in hand		210,834		141,197	
		258,526		208,976	
Creditors: Amounts Falling Due Within One Year	6	(128,233)		(79,014)	
NET CURRENT ASSETS (LIABILITIES)			130,293		129,962
TOTAL ASSETS LESS CURRENT LIABILITIES			130,293		129,962
Creditors: Amounts Falling Due After More Than One Year	7		(14,154)		(24,167)
NET ASSETS			116,139		105,795
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			116,039		105,695
SHAREHOLDERS' FUNDS			116,139		105,795

BE Property Agency Limited
Balance Sheet (continued)
As At 31 January 2024

For the year ending 31 January 2024 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 Vincent Sandwell

Director

25/04/2024

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

BE Property Agency Limited
Notes to the Financial Statements
For The Year Ended 31 January 2024

1. General Information

BE Property Agency Limited is a private company, limited by shares, incorporated in England & Wales, registered number 11158435. The registered office is 501 Birchwood One Business Park, Dewhurst Road, Birchwood, Warrington, Cheshire, WA3 7GB.

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.

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:

Computer Equipment	33% straight line
--------------------	-------------------

2.4. 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 asset reflects 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.

2.5. Pensions

The company operates a defined pension contribution scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2023: 4)

BE Property Agency Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2024

4. Tangible Assets

	Computer Equipment £
Cost	
As at 1 February 2023	582
As at 31 January 2024	582
Depreciation	
As at 1 February 2023	582
As at 31 January 2024	582
Net Book Value	
As at 31 January 2024	-
As at 1 February 2023	-

5. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	32,051	45,205
Prepayments and accrued income	-	11,731
Other debtors	368	617
Amounts owed by related parties	15,273	10,226
	47,692	67,779

6. Creditors: Amounts Falling Due Within One Year

	2024 £	2023 £
Trade creditors	7,131	20,797
Bank loans and overdrafts	10,000	10,000
Corporation tax	17,500	5,651
Other taxes and social security	18,702	6,778
Other creditors	74,900	35,788
	128,233	79,014

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

	2024 £	2023 £
Bank loans	14,154	24,167
	14,154	24,167

BE Property Agency Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 January 2024

8. Share Capital

	2024	2023
	£	£
Allotted, called up and fully paid		
30 Ordinary A shares of £ 1.000 each	30	30
25 Ordinary B shares of £ 1.000 each	25	25
45 Ordinary C shares of £ 1.000 each	45	45
	<u>100</u>	<u>100</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.