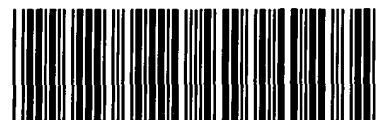


COMPANY REGISTRATION NUMBER: 13562935

BWL Consulting (East) Limited
Unaudited financial statements
31 August 2023

THURSDAY



ACXENAJF

A04

22/02/2024

#100

COMPANIES HOUSE

BWL Consulting (East) Limited

Statement of financial position

31 August 2023

	Note	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	5		6,939		3,459
Current assets					
Debtors	6	45,110		36,574	
Cash at bank and in hand		<u>74,171</u>		<u>44,267</u>	
		119,281		80,841	
Creditors: Amounts falling due within one year	7	<u>(47,235)</u>		<u>(41,337)</u>	
Net current assets			72,046		39,504
Total assets less current liabilities			78,985		42,963
Provisions					
Taxation including deferred tax			<u>(1,735)</u>		<u>(657)</u>
Net assets			<u>77,250</u>		<u>42,306</u>
Capital and reserves					
Called up share capital			100		100
Profit and loss account			<u>77,150</u>		<u>42,206</u>
Shareholders funds			<u>77,250</u>		<u>42,306</u>

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 August 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The statement of financial position
continues on the following page.
The notes on pages 3 to 5 form part of these financial statements.

BWL Consulting (East) Limited

Statement of financial position *(continued)*

31 August 2023

These financial statements were approved by the board of directors and authorised for issue on
...7/2/2024....., and are signed on behalf of the board by:

Bun Ling
Mr B Ling
Director

Company registration number: 13562935

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

BWL Consulting (East) Limited

Notes to the financial statements

Year ended 31 August 2023

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Bankside 300, Peachman Way, Broadland Business Park, Norwich, Norfolk, NR7 0LB, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

BWL Consulting (East) Limited

Notes to the financial statements (continued)

Year ended 31 August 2023

3. Accounting policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	- 25% reducing balance
Equipment	- 25% straight line

Defined contribution plans

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

4. Employee numbers

The average number of employees during the year was 1 (2022: 1).

5. Tangible assets

	Plant and machinery £	Equipment £	Total £
Cost			
At 1 September 2022	–	4,225	4,225
Additions	1,448	3,416	4,864
At 31 August 2023	<u>1,448</u>	<u>7,641</u>	<u>9,089</u>
Depreciation			
At 1 September 2022	–	766	766
Charge for the year	30	1,354	1,384
At 31 August 2023	<u>30</u>	<u>2,120</u>	<u>2,150</u>
Carrying amount			
At 31 August 2023	<u>1,418</u>	<u>5,521</u>	<u>6,939</u>
At 31 August 2022	<u>–</u>	<u>3,459</u>	<u>3,459</u>

6. Debtors

	2023 £	2022 £
Trade debtors	42,147	34,042
Other debtors	2,963	2,532
	<u>45,110</u>	<u>36,574</u>

BWL Consulting (East) Limited

Notes to the financial statements *(continued)*

Year ended 31 August 2023

7. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,084	–
Social security and other taxes	39,425	35,746
Other creditors	6,726	5,591
	<u>47,235</u>	<u>41,337</u>