

Unaudited Financial Statements for the Year Ended 31 July 2022

for

Beezer (PWA) Ltd

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for the Year Ended 31 July 2022

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Beezer (PWA) Ltd

Company Information  
for the Year Ended 31 July 2022

**DIRECTORS:**

D McIntosh  
I Russell

**SECRETARY:**

B Smillie

**REGISTERED OFFICE:**

7 Palmerston Place Lane  
EDINBURGH  
EH12 5AE

**REGISTERED NUMBER:**

SC492158 (Scotland)

**ACCOUNTANTS:**

West One Business Solutions  
Brook House  
86 Brook Street  
Broughty Ferry  
DUNDEE  
DD5 1DQ

Balance Sheet  
31 July 2022

	Notes	31.7.22 £	£	31.7.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		888,750		935,526
Tangible assets	5		6,138		8,183
Investments	6		70,000		70,000
			<u>964,888</u>		<u>1,013,709</u>
<b>CURRENT ASSETS</b>					
Debtors	7	121,128		107,266	
Cash at bank		<u>70,106</u>		<u>76,404</u>	
		191,234		183,670	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>341,946</u>		<u>276,590</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(150,712)</u>		<u>(92,920)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>814,176</u>		<u>920,789</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		49,116		46,513
Share premium			1,767,666		1,736,836
Retained earnings			<u>(1,002,606)</u>		<u>(862,560)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>814,176</u>		<u>920,789</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Beezer (PWA) Ltd (Registered number: SC492158)

Balance Sheet - continued

31 July 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 30 April 2023 and were signed on its behalf by:

I Russell - Director

Notes to the Financial Statements  
for the Year Ended 31 July 2022

1. **STATUTORY INFORMATION**

Beezer (PWA) Ltd is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Development costs are being amortised evenly over their estimated useful life of twenty years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 25% on reducing balance

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 4 (2021 - 4 ) .

4. **INTANGIBLE FIXED ASSETS**

	Developm costs £
<b>COST</b>	
At 1 August 2021 and 31 July 2022	<u>1,154,953</u>
<b>AMORTISATION</b>	
At 1 August 2021	219,427
Amortisation for year	<u>46,776</u>
At 31 July 2022	<u>266,203</u>
<b>NET BOOK VALUE</b>	
At 31 July 2022	<u>888,750</u>
At 31 July 2021	<u>935,526</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2022

5. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 August 2021 and 31 July 2022	<u>29,904</u>
<b>DEPRECIATION</b>	
At 1 August 2021	21,721
Charge for year	<u>2,045</u>
At 31 July 2022	<u>23,766</u>
<b>NET BOOK VALUE</b>	
At 31 July 2022	<u>6,138</u>
At 31 July 2021	<u>8,183</u>

6. **FIXED ASSET INVESTMENTS**

	Other investment £
<b>COST</b>	
At 1 August 2021 and 31 July 2022	<u>70,000</u>
<b>NET BOOK VALUE</b>	
At 31 July 2022	<u>70,000</u>
At 31 July 2021	<u>70,000</u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.22 £	31.7.21 £
Trade debtors	2,839	9,343
Other debtors	96,031	96,031
VAT	<u>22,258</u>	<u>1,892</u>
	<u>121,128</u>	<u>107,266</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2022

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.22	31.7.21
	£	£
Bank loans and overdrafts (see note 9)		
	42,500	50,000
Trade creditors & accruals	299,446	226,590
	<u>341,946</u>	<u>276,590</u>

9. **LOANS**

An analysis of the maturity of loans is given below:

	31.7.22	31.7.21
	£	£
Amounts falling due within one year or on demand:		
Bank loans	<u>42,500</u>	<u>50,000</u>

10. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.7.22	31.7.21
			£	£
49,116	Ordinary	£1	<u>49,116</u>	<u>46,513</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.