

Registered Number:06361556

England and Wales

BE Smart Solutions Ltd

Report of the Directors and Unaudited Financial Statements

For the year ended 31 August 2015

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**BE Smart Solutions Ltd**  
**Contents Page**  
**For the year ended 31 August 2015**

Company Information	1
Directors' Report	2
Accountants' Report	3
Profit and Loss	4
Statement of Total Recognised Gains and Losses	5
Balance Sheet	6
Notes to the Financial Statements	7 to 8
Detailed Profit and Loss Account	9

BE Smart Solutions Ltd  
Company Information  
For the year ended 31 August 2015

**Directors**

Mr Jim Box  
Mrs Joanne Box

**Registered Number**

06361556

**Registered Office**

21 Balmoral Drive  
Peterlee  
Co Durham  
SR8 1QP

**Accountants**

Kingfisher Accountancy Ltd  
5 Gully Road  
Wingate  
Co Durham  
TS28 5BU

BE Smart Solutions Ltd  
Directors' Report  
For the year ended 31 August 2015

The directors present their report and accounts for the year ended 31 August 2015.

**Principal activities**

The principal activity of the company continued to be that of the Inspection Industry

**Directors**

The directors who served the company throughout the year were as follows:

Mr Jim Box

Mrs Joanne Box

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Signed on behalf of the board of directors

A handwritten signature in black ink, appearing to read 'J Box', is written over a horizontal dashed line.

Mr Jim Box

Director

Date approved by the board: 18 September 2015

BE Smart Solutions Ltd  
Accountants' Report  
For the year ended 31 August 2015

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 31 August 2015 and you consider that the company is exempt from an audit under the Companies Act 2006.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

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Kingfisher Accountancy Ltd  
5 Gully Road  
Wingate  
Co Durham  
TS28 5BU

BE Smart Solutions Ltd  
Profit and Loss Account  
For the year ended 31 August 2015

	Notes	2015 £	2014 £
<b>Turnover</b>		71,555	81,022
Cost of sales		(2,754)	-
<b>Gross profit</b>		<b>68,801</b>	<b>81,022</b>
Administrative expenses		(50,046)	(50,859)
Other operating income		10	7
<b>Operating profit</b>	2	<b>18,765</b>	<b>30,170</b>
<b>Profit on ordinary activities before taxation</b>		<b>18,765</b>	<b>30,170</b>
Tax on profit on ordinary activities	3	(3,774)	(6,033)
<b>Profit for the financial year</b>		<b>14,991</b>	<b>24,137</b>

BE Smart Solutions Ltd  
Statement of Total Recognised Gains and Losses  
For the year ended 31 August 2015

	2015 £	2014 £
<b>Profit for the financial year after taxation</b>	14,991	24,137
<b>Total recognised gains and losses relating to the year</b>	<u>14,991</u>	<u>24,137</u>
Prior year adjustment	-	-
<b>Total gains and losses recognised since last financial statements</b>	<u><u>14,991</u></u>	<u><u>24,137</u></u>

BE Smart Solutions Ltd  
Balance Sheet  
As at 31 August 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	4	466	582
		<b>466</b>	<b>582</b>
<b>Current assets</b>			
Debtors	5	10,089	12,470
Cash at bank and in hand		12,731	15,269
		<b>22,820</b>	<b>27,739</b>
<b>Creditors: amounts falling due within one year</b>	6	(8,551)	(9,777)
<b>Net current assets</b>		<b>14,269</b>	<b>17,962</b>
<b>Total assets less current liabilities</b>		<b>14,735</b>	<b>18,544</b>
<b>Net assets</b>		<b>14,735</b>	<b>18,544</b>
<b>Capital and reserves</b>			
Called up share capital	7	100	100
Profit and loss account	8	14,635	18,444
<b>Shareholders funds</b>		<b>14,735</b>	<b>18,544</b>

For the year ended 31 August 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- 1) The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- 2) 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 in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the board of directors

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Mr Jim Box  
Director

Date approved by the board: 18 September 2015



BE Smart Solutions Ltd  
Notes to the Financial Statements  
For the year ended 31 August 2015

**1 Accounting Policies**

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Dividends**

Proposed dividends are only included as liabilities in the financial statements when their payment has been approved by the shareholders prior to the balance sheet date.

**Tangible fixed assets**

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery

20 Reducing balance

**2 Operating profit**

The operating profit is stated after charging/(crediting):

Depreciation of tangible fixed assets

Directors' remuneration

**2015**

£

116

30,865

**2014**

£

146

28,418

**3 Tax on profit on ordinary activities**

The taxation charge is based on the taxable profit for the year and comprises:

UK taxation

UK corporation tax

**2015**

£

3,774

**3,774**

**2014**

£

6,033

**6,033**

Tax on profit on ordinary activities

BE Smart Solutions Ltd  
Notes to the Financial Statements Continued  
For the year ended 31 August 2015

**4 Tangible fixed assets**

<b>Cost or valuation</b>	<b>Plant and Machinery £</b>
At 01 September 2014	3,210
At 31 August 2015	<u>3,210</u>
<b>Depreciation</b>	
At 01 September 2014	2,628
Charge for year	116
At 31 August 2015	<u>2,744</u>
<b>Net book values</b>	
At 31 August 2015	<u>466</u>
At 31 August 2014	<u>582</u>

	<b>2015 £</b>	<b>2014 £</b>
<b>5 Debtors: amounts falling due within one year</b>		
Trade debtors	<u>9,959</u>	<u>12,470</u>

<b>5 Debtors: amounts falling due after one year</b>		
Prepayments & accrued income	<u>130</u>	-

	<b>2015 £</b>	<b>2014 £</b>
<b>6 Creditors: amounts falling due within one year</b>		
Trade creditors	1	(1)
Taxation and social security	8,150	9,378
Other creditors	<u>400</u>	<u>400</u>
	<u>8,551</u>	<u>9,777</u>

<b>7 Share capital</b>		
<b>Allotted called up and fully paid</b>		
100 Class A shares of £1.00 each	<u>100</u>	<u>100</u>
	<u>100</u>	<u>100</u>

<b>8 Reserves</b>		
		<b>Profit &amp; loss account</b>
		<b>£</b>
Balance at 01 September 2014		18,444
Equity dividend paid		(18,800)
Profit for the year		14,991
Balance at 31 August 2015		<u>14,635</u>

**BE Smart Solutions Ltd**  
**Detailed Profit and Loss Account**  
**For the year ended 31 August 2015**

	2015 £	2014 £
<b>Turnover</b>		
Domestic Sales	71,555	81,022
<b>Cost of Sales</b>		
Other Direct Costs	2,754	-
	<u>(2,754)</u>	<u>-</u>
<b>Gross Profit</b>	<u>68,801</u>	<u>81,022</u>
<b>Administrative Expenses</b>		
Directors Salaries	30,865	28,418
Directors N.I.	1,173	1,523
Accountancy Fees	730	730
Other Premises Costs	1,200	1,200
Mileage	4,560	4,689
General Travel Expenses	4,056	2,116
Bank Charges	118	87
Depreciation Charge: Plant & Machinery	116	146
Advertising	-	800
General Insurance	1,165	1,140
Computer Expenses	3,227	7,619
Repairs & Renewals	174	379
Stationery & Postage	425	135
Telephone, Fax & Internet	905	755
Sundry Expenses	1,332	1,122
	<u>(50,046)</u>	<u>(50,859)</u>
<b>Operating Profit</b>	<u>18,755</u>	<u>30,163</u>
<b>Other Operating Income</b>		
Other operating Income (not-taxable)	10	7
	<u>10</u>	<u>7</u>
<b>Profit on Ordinary Activities before Taxation</b>	<u>18,765</u>	<u>30,170</u>
<b>Taxation</b>		
UK Corporation Tax	3,774	6,033
	<u>(3,774)</u>	<u>(6,033)</u>
<b>Profit for the Financial Year</b>	<u><u>14,991</u></u>	<u><u>24,137</u></u>