

Registered number

08901812

Business & Energy Management Solutions Ltd

Accounts

For the Year ended

28 February 2023

Oakensen

Chartered Accountants

Unit 2, Bryer Ash Business Park

Trowbridge

Wiltshire

BA14 8HE

Business & Energy Management Solutions Ltd**Registered number:** 08901812**Balance Sheet****as at 28 February 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	5,038	4,609
Current assets			
Debtors	4	12,277	47,820
Cash at bank and in hand		76,220	39,842
		<u>88,497</u>	<u>87,662</u>
Creditors: amounts falling due within one year	5	(11,261)	(12,294)
Net current assets		<u>77,236</u>	<u>75,368</u>
Total assets less current liabilities		<u>82,274</u>	<u>79,977</u>
Creditors: amounts falling due after more than one year	6	(1,073)	(10,791)
Net assets		<u>81,201</u>	<u>69,186</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		81,101	69,086
Shareholders' funds		<u>81,201</u>	<u>69,186</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

A M Reed

Director

Business & Energy Management Solutions Ltd

Notes to the Accounts

for the year ended 28 February 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

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 recognised when the service is completed.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulated amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	25% reducing balance
---------------------	----------------------

Debtors

Short term debtors are measured at transaction price, which is usually the invoice price, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price, which is usually the invoice price.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods.

2 Employees

	2023	2022
	Number	Number
Average number of persons employed by the company	<u>2</u>	<u>3</u>

3 Tangible fixed assets

	Plant and machinery
	£
Cost	

At 1 March 2022	11,718
Additions	2,113
At 28 February 2023	<u>13,831</u>

Depreciation

At 1 March 2022	7,109
Charge for the year	1,684
At 28 February 2023	<u>8,793</u>

Net book value

At 28 February 2023	<u>5,038</u>
At 28 February 2022	4,609

4 Debtors	2023	2022
	£	£
Trade debtors	8,425	17,159
Other debtors	3,852	30,661
	<u>12,277</u>	<u>47,820</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Taxation and social security costs	9,648	10,991
Other creditors	1,613	1,303
	<u>11,261</u>	<u>12,294</u>

6 Creditors: amounts falling due after one year	2023	2022
	£	£
Other creditors	<u>1,073</u>	<u>10,791</u>

7 Related party transactions

Included in creditors due in more than one year is an amount of £1,073 (2022 - £10,791) due to the directors.

8 Other information

Business & Energy Management Solutions Ltd is a private company limited by shares and incorporated in England. Its registered office is:

Sogndal
Shoscombe
Bath
BA2 8LS

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.