

Company registration number 11241815 (England and Wales)

BEVAN ROPER LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
PAGES FOR FILING WITH REGISTRAR

BEVAN ROPER LTD

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BEVAN ROPER LTD (REGISTERED NUMBER: 11241815)

BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------------|------------|-----------------|------------|
| Fixed assets | | | | | |
| Tangible assets | 3 | | 6,157 | | 5,408 |
| Current assets | | | | | |
| Stocks | | 13,925 | | 34,500 | |
| Cash at bank and in hand | | 12,627 | | 856 | |
| | | <u>26,552</u> | | <u>35,356</u> | |
| Creditors: amounts falling due within one year | 4 | <u>(32,227)</u> | | <u>(40,336)</u> | |
| Net current liabilities | | | (5,675) | | (4,980) |
| Net assets | | | <u>482</u> | | <u>428</u> |
| Capital and reserves | | | | | |
| Called up share capital | | | 100 | | 100 |
| Profit and loss reserves | | | 382 | | 328 |
| Total equity | | | <u>482</u> | | <u>428</u> |

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved and signed by the director and authorised for issue on 22 December 2023

Mr B Roper
Director

BEVAN ROPER LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

Bevan Roper Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Coopers Farm, Wartling Road, Wartling, Halisham, BN27 1RX.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover represents amounts receivable for goods and services, net of discounts and taxes. Revenue is recognised at the invoice date.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-------------------------|
| Plant and equipment | 25% on reducing balance |
| Fixtures and fittings | 25% on reducing balance |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Stocks

Stocks are stated at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

| | 2023 Number | 2022 Number |
|-------|----------------|----------------|
| Total | 2 | 2 |
| | == | == |

BEVAN ROPER LTD**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2023**3 Tangible fixed assets**

| | Plant and equipment £ | Fixtures and fittings £ | Total £ |
|------------------------------------|-----------------------------|-------------------------------|---------------|
| Cost | | | |
| At 1 April 2022 | 12,097 | 457 | 12,554 |
| Additions | - | 2,801 | 2,801 |
| | <u>12,097</u> | <u>3,258</u> | <u>15,355</u> |
| At 31 March 2023 | 12,097 | 3,258 | 15,355 |
| | <u>12,097</u> | <u>3,258</u> | <u>15,355</u> |
| Depreciation and impairment | | | |
| At 1 April 2022 | 6,882 | 264 | 7,146 |
| Depreciation charged in the year | 1,304 | 748 | 2,052 |
| | <u>8,186</u> | <u>1,012</u> | <u>9,198</u> |
| At 31 March 2023 | 8,186 | 1,012 | 9,198 |
| | <u>8,186</u> | <u>1,012</u> | <u>9,198</u> |
| Carrying amount | | | |
| At 31 March 2023 | 3,911 | 2,246 | 6,157 |
| | <u>3,911</u> | <u>2,246</u> | <u>6,157</u> |
| At 31 March 2022 | 5,215 | 193 | 5,408 |
| | <u>5,215</u> | <u>193</u> | <u>5,408</u> |

4 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|---------------|---------------|
| Trade creditors | 2,094 | 1,998 |
| Taxation and social security | 4,571 | 5,555 |
| Other creditors | 25,562 | 32,783 |
| | <u>32,227</u> | <u>40,336</u> |
| | <u>32,227</u> | <u>40,336</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.