

Company Registration No. 12011471 (England and Wales)

**BEVAN & BLACK LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MAY 2020**  
**PAGES FOR FILING WITH REGISTRAR**

# BEVAN & BLACK LTD

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Detailed profit and loss account	

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## **BEVAN & BLACK LTD**

### **ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BEVAN & BLACK LTD FOR THE PERIOD ENDED 31 MAY 2020**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bevan & Black Ltd for the period ended 31 May 2020 which comprise, the statement of financial position and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Bevan & Black Ltd, as a body, in accordance with the terms of our engagement letter dated 16 September 2020. Our work has been undertaken solely to prepare for your approval the financial statements of Bevan & Black Ltd and state those matters that we have agreed to state to the Board of Directors of Bevan & Black Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bevan & Black Ltd and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Bevan & Black Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Bevan & Black Ltd. You consider that Bevan & Black Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Bevan & Black Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Bishops**

8 April 2021

**Chartered Accountants**

1 Croft Court  
Plumpton Close  
Whitehills Business Park  
Blackpool  
Lancashire  
FY4 5PR

# BEVAN & BLACK LTD

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MAY 2020

	Notes	2020 £	£
<b>Current assets</b>			
Debtors	3	49,711	
Cash at bank and in hand		2,837	
		<u>52,548</u>	
<b>Creditors: amounts falling due within one year</b>	4	<u>(21,765)</u>	
<b>Net current assets</b>			30,783
<b>Creditors: amounts falling due after more than one year</b>	5		(15,000)
<b>Net assets</b>			<u>15,783</u>
<b>Capital and reserves</b>			
Called up share capital			100
Profit and loss reserves			15,683
<b>Total equity</b>			<u>15,783</u>

The director of the company has elected not to include a copy of the income statement within the financial statements.

For the financial period ended 31 May 2020 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 members have not required the company to obtain an audit of its financial statements for the period 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 8 April 2021

Mr TH Bevan  
**Director**

**Company Registration No. 12011471**

# BEVAN & BLACK LTD

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED 31 MAY 2020**

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### 1 Accounting policies

#### **Company information**

Bevan & Black Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 12 Belmont Avenue, Poulton le Fylde, Lancashire, FY6 7RW.

#### 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 £.

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

#### 1.2 Reporting period

The company was incorporated on 22 May 2019 and commenced to trade immediately. The accounts cover the period from incorporation to 31 May 2020.

#### 1.3 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

##### **Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

##### **Deferred tax**

Deferred tax liabilities are generally recognised for all timing differences and 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. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the income statement, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

## BEVAN & BLACK LTD

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MAY 2020

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#### 2 Employees

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

	2020 Number
Total	2

#### 3 Debtors

	2020 £
Amounts falling due within one year:	
Trade debtors	6,189
Other debtors	43,522
	49,711

#### 4 Creditors: amounts falling due within one year

	2020 £
Bank loans and overdrafts	10
Trade creditors	978
Corporation tax	3,749
Other taxation and social security	7,903
Other creditors	9,125
	21,765

#### 5 Creditors: amounts falling due after more than one year

	2020 £
Other creditors	15,000

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.