

Registered number
08313708

BCR Entertainments Limited

Filleted Accounts

30 November 2023

BCR Entertainments Limited**Registered number:** 08313708**Balance Sheet****as at 30 November 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	177,744	120,253
Current assets			
Debtors	4	102,757	26,977
Cash at bank and in hand		381,262	655,487
		<u>484,019</u>	<u>682,464</u>
Creditors: amounts falling due within one year	5	(215,399)	(451,176)
Net current assets		<u>268,620</u>	<u>231,288</u>
Total assets less current liabilities		<u>446,364</u>	<u>351,541</u>
Provisions for liabilities		(44,436)	(22,848)
Net assets		<u>401,928</u>	<u>328,693</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		401,926	328,691
Shareholders' funds		<u>401,928</u>	<u>328,693</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.

Director

Approved by the board on 16 August 2024

BCR Entertainments Limited
Notes to the Accounts
for the year ended 30 November 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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

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

	3 year straight line and 25% reducing
Plant and machinery	balance
Motor vehicles	25% reducing balance

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit

will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

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

3 Tangible fixed assets

	Plant and machinery etc £	Motor vehicles £	Total £
Cost			
At 1 December 2022	92,060	105,872	197,932
Additions	<u>4,556</u>	<u>95,417</u>	<u>99,973</u>
At 30 November 2023	<u>96,616</u>	<u>201,289</u>	<u>297,905</u>
Depreciation			
At 1 December 2022	51,211	26,468	77,679
Charge for the year	<u>11,451</u>	<u>31,031</u>	<u>42,482</u>
At 30 November 2023	<u>62,662</u>	<u>57,499</u>	<u>120,161</u>
Net book value			
At 30 November 2023	<u>33,954</u>	<u>143,790</u>	<u>177,744</u>
At 30 November 2022	<u>40,849</u>	<u>79,404</u>	<u>120,253</u>

4 Debtors	2023	2022
	£	£
Other debtors	<u>102,757</u>	<u>26,977</u>

5 Creditors: amounts falling due within one year	2023	2022
	£	£
Trade creditors	21,231	47,756
Taxation and social security costs	93,485	107,453
Directors loan account	-	71,236
Other creditors	<u>100,683</u>	<u>224,731</u>
	<u>215,399</u>	<u>451,176</u>

6 Controlling party

The company is controlled by its directors.

7 Other information

BCR Entertainments Limited is a private company limited by shares and incorporated in England. Its registered office is:

B3 Kingfisher House

Team Valley

Gateshead

Tyne & Wear

NE11 0JQ

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