

**BESECURE COMPUTER SYSTEMS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

Besecure Computer Systems Limited
Unaudited Financial Statements
For The Year Ended 31 March 2023

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Besecure Computer Systems Limited
Accountant's Report
For The Year Ended 31 March 2023

Report to the directors on the preparation of the unaudited statutory accounts of Besecure Computer Systems Limited for the year ended 31 March 2023

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Besecure Computer Systems Limited which comprise the Profit and Loss Account, the Balance Sheet and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the directors of Besecure Computer Systems Limited, as a body, in accordance with the terms of our engagement letter dated . Our work has been undertaken solely to prepare for your approval the accounts of Besecure Computer Systems Limited and state those matters that we have agreed to state to the directors of Besecure Computer Systems Limited, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Besecure Computer Systems Limited and its directors as a body for our work or for this report.

It is your duty to ensure that Besecure Computer Systems Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Besecure Computer Systems Limited. You consider that Besecure Computer Systems Limited is exempt from the statutory audit requirement for the year.

^{Signed} We have not been instructed to carry out an audit or a review of the accounts of Besecure Computer Systems Limited. 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 financial statements.

14/12/2023

Michael Paul Accountants Limited
A member of the Association of Chartered Certified Accountants
Studio 2, Lamport Manor Old Road
Lamport
Northampton
Northamptonshire
NN6 9HF

Besecure Computer Systems Limited
Balance Sheet
As At 31 March 2023

Registered number: 06804422

		2023	2022
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4	348	650
		<u>348</u>	<u>650</u>
CURRENT ASSETS			
Stocks	5	2,238	1,993
Debtors	6	1,115	6,367
Cash at bank and in hand		1,573	2,550
		<u>4,926</u>	<u>10,910</u>
Creditors: Amounts Falling Due Within One Year	7	(1,923)	(3,883)
		<u>(1,923)</u>	<u>(3,883)</u>
NET CURRENT ASSETS (LIABILITIES)		3,003	7,027
		<u>3,003</u>	<u>7,027</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		3,351	7,677
		<u>3,351</u>	<u>7,677</u>
PROVISIONS FOR LIABILITIES			
Deferred Taxation		(66)	(123)
		<u>(66)</u>	<u>(123)</u>
NET ASSETS		3,285	7,554
		<u>3,285</u>	<u>7,554</u>
CAPITAL AND RESERVES			
Called up share capital	8	1	1
Profit and Loss Account		3,284	7,553
		<u>3,284</u>	<u>7,553</u>
SHAREHOLDERS' FUNDS		3,285	7,554
		<u>3,285</u>	<u>7,554</u>

Besecure Computer Systems Limited
Balance Sheet (continued)
As At 31 March 2023

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

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Mark Pearson

Director

14/12/2023

The notes on pages 4 to 6 form part of these financial statements.

1. General Information

Besecure Computer Systems Limited is a private company, limited by shares, incorporated in England & Wales, registered number 06804422 . The registered office is 14 Court Drive, Kettering, Northants, NN16 9EP.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. 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 reduced for estimated customer returns, rebates and other similar allowances.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33% on cost
Fixtures & Fittings	15% on cost
Computer Equipment	33% on cost

2.4. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

2.5. Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or

substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from

those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Besecure Computer Systems Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

3. Average Number of Employees

Average number of employees, including directors, during the year was: 2 (2022: 2)

4. Tangible Assets

	Plant & Machinery etc. £
Cost	
As at 1 April 2022	3,701
Additions	139
	<hr/>
As at 31 March 2023	3,840
	<hr/> <hr/>
Depreciation	
As at 1 April 2022	3,051
Provided during the period	441
	<hr/>
As at 31 March 2023	3,492
	<hr/> <hr/>
Net Book Value	
As at 31 March 2023	348
	<hr/> <hr/>
As at 1 April 2022	650
	<hr/> <hr/>

5. Stocks

	2023	2022
	£	£
Stock	2,238	1,993
	<hr/>	<hr/>
	2,238	1,993
	<hr/> <hr/>	<hr/> <hr/>

6. Debtors

	2023	2022
	£	£
Due within one year		
Trade debtors	815	485
Other debtors	300	5,882
	<hr/>	<hr/>
	1,115	6,367
	<hr/> <hr/>	<hr/> <hr/>

Besecure Computer Systems Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2023

7. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade creditors	84	670
Other creditors	1,819	2,053
Taxation and social security	20	1,160
	<hr/>	<hr/>
	1,923	3,883
	<hr/> <hr/>	<hr/> <hr/>

8. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	1	1
	<hr/> <hr/>	<hr/> <hr/>