

**BE ME TEA LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2023**

Sihn To Consultancy  
24 Upper Approach Road  
Broadstairs  
Kent  
CT10 1QY

**Be Me Tea Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 October 2023**

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**Be Me Tea Limited**  
**Balance Sheet**  
**As At 31 October 2023**

**Registered number:** 12244478

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>4</b>		48,966		65,288
			<u>48,966</u>		<u>65,288</u>
<b>CURRENT ASSETS</b>					
Stocks	<b>5</b>	9,000		8,000	
Cash at bank and in hand		<u>3,461</u>		<u>12,783</u>	
		12,461		20,783	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	<u>(222,005 )</u>		<u>(215,169 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>(209,544 )</u>		<u>(194,386 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(160,578 )</u>		<u>(129,098 )</u>
<b>NET LIABILITIES</b>			<u>(160,578 )</u>		<u>(129,098 )</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		1		1
Profit and Loss Account			<u>(160,579 )</u>		<u>(129,099 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(160,578)</u>		<u>(129,098)</u>

**Be Me Tea Limited**  
**Balance Sheet (continued)**  
**As At 31 October 2023**

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

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

The director acknowledges his 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

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Mr Ho Man

Director

08/01/2024

The notes on pages 3 to 4 form part of these financial statements.

**Be Me Tea Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 October 2023**

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**1. General Information**

Be Me Tea Limited is a private company, limited by shares, incorporated in England & Wales, registered number 12244478 . The registered office is 5 Charlotte Street, Broadstairs, Kent, CT10 1LR.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 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.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**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	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance

**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.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 4 (2022: 4)

**4. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 November 2022	32,018	120,089	152,107
As at 31 October 2023	32,018	120,089	152,107
<b>Depreciation</b>			
As at 1 November 2022	18,211	68,608	86,819
Provided during the period	3,452	12,870	16,322
As at 31 October 2023	21,663	81,478	103,141

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**Be Me Tea Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 October 2023**

**Net Book Value**

As at 31 October 2023	10,355	38,611	48,966
As at 1 November 2022	13,807	51,481	65,288

**5. Stocks**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock	9,000	8,000
	9,000	8,000

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	1
Net wages	3,788	3,786
Accruals and deferred income	1,000	900
Director's loan account	217,217	210,482
	222,005	215,169

**7. Share Capital**

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

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.