

Report of the Director and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
2 Beercart Lane Holdings Ltd

I.B.C.  
First Floor, 9A, Magazine B,  
Ordnance Yard, Upnor Road,  
Lower Upnor,  
Rochester  
Kent  
ME2 4UY

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for the Year Ended 31 March 2025

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2 Beercart Lane Holdings Ltd

Company Information  
for the Year Ended 31 March 2025

**DIRECTOR:** D Bush

**SECRETARY:**

**REGISTERED OFFICE:** First Floor, 9A, Magazine B,  
Ordnance Yard, Upnor Road,  
Lower Upnor,  
Rochester  
Kent  
ME2 4UY

**REGISTERED NUMBER:** 09757333 (England and Wales)

**ACCOUNTANTS:** I.B.C.  
First Floor, 9A, Magazine B,  
Ordnance Yard, Upnor Road,  
Lower Upnor,  
Rochester  
Kent  
ME2 4UY

2 Beercart Lane Holdings Ltd (Registered number: 09757333)

Report of the Director  
for the Year Ended 31 March 2025

The director presents his report with the financial statements of the company for the year ended 31 March 2025.

**DIRECTOR**

D Bush held office during the whole of the period from 1 April 2024 to the date of this report.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

**ON BEHALF OF THE BOARD:**

D Bush - Director

13 March 2026

Income Statement  
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
<b>TURNOVER</b>		-	-
Administrative expenses		<u>13,915</u> (13,915)	<u>136,328</u> (136,328)
Other operating income		<u>42,519</u>	<u>42,973</u>
<b>OPERATING PROFIT/(LOSS)</b>	4	<u>28,604</u>	<u>(93,355)</u>
Interest payable and similar expenses		<u>10,266</u>	<u>13,875</u>
<b>PROFIT/(LOSS) BEFORE TAXATION</b>		<u>18,338</u>	<u>(107,230)</u>
Tax on profit/(loss)		-	-
<b>PROFIT/(LOSS) FOR THE FINANCIAL YEAR</b>		<u><u>18,338</u></u>	<u><u>(107,230)</u></u>

Balance Sheet  
31 March 2025

	Notes	31.3.25 £	£	31.3.24 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		325,000		280,000
Investments	6		<u>40</u>		<u>40</u>
			325,040		280,040
<b>CURRENT ASSETS</b>					
Stocks		15,000		10,000	
Debtors	7	12,004		-	
Cash at bank		<u>4,244</u>		<u>404</u>	
		31,248		10,404	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>189,372</u>		<u>16,476</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(158,124)</u>		<u>(6,072)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			166,916		273,968
<b>CREDITORS</b>					
Amounts falling due after more than one year	9		<u>154,610</u>		<u>280,000</u>
<b>NET ASSETS/(LIABILITIES)</b>			<u>12,306</u>		<u>(6,032)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Freehold Property Reserve			105,094		105,094
Retained earnings			<u>(92,888)</u>		<u>(111,226)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>12,306</u>		<u>(6,032)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the director and authorised for issue on 13 March 2026 and were signed by:

D Bush - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2025

1. **STATUTORY INFORMATION**

2 Beercart Lane Holdings Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

**Stocks**

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

**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**

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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2024 - NIL).

4. **OPERATING PROFIT/(LOSS)**

The operating profit (2024 - operating loss) is stated after charging:

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	<u>          -</u>	<u>      13,124</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

5. **TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2024	280,000	60,750	5,614	346,364
Additions	-	45,000	-	45,000
At 31 March 2025	<u>280,000</u>	<u>105,750</u>	<u>5,614</u>	<u>391,364</u>
<b>DEPRECIATION</b>				
At 1 April 2024 and 31 March 2025	-	60,750	5,614	66,364
<b>NET BOOK VALUE</b>				
At 31 March 2025	<u>280,000</u>	<u>45,000</u>	-	<u>325,000</u>
At 31 March 2024	<u>280,000</u>	-	-	<u>280,000</u>

6. **FIXED ASSET INVESTMENTS**

Investments (neither listed nor unlisted) were as follows:

	31.3.25	31.3.24
	£	£
Incorporation Cost	<u>40</u>	<u>40</u>

7. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Trade debtors	<u>12,004</u>	-

8. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.25	31.3.24
	£	£
Directors' loan accounts	186,372	14,076
Accruals and deferred income	<u>3,000</u>	<u>2,400</u>
	<u>189,372</u>	<u>16,476</u>

9. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.3.25	31.3.24
	£	£
Mortgage	154,610	150,000
Mortgage	-	130,000
	<u>154,610</u>	<u>280,000</u>

Amounts falling due in more than five years:

Repayable by instalments		
Mortgage	154,610	150,000
Mortgage	-	130,000
	<u>154,610</u>	<u>280,000</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.