

**BDS IMPORTS AND EXPORTS LIMITED  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

C.T. Accountants

63b Brighton Road  
South Croydon  
Surrey  
CR2 6EE

**BDS Imports And Exports Limited**  
**Financial Statements**  
**For The Year Ended 30 April 2022**

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**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—4

**BDS Imports And Exports Limited**  
**Balance Sheet**  
**As at 30 April 2022**

Registered number: 06564637

		2022		2021	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	6		1,696		1,394
			<u>1,696</u>		<u>1,394</u>
<b>CURRENT ASSETS</b>					
Debtors	7	(77,386 )		-	
Cash at bank and in hand		181,627		273,880	
		<u>104,241</u>		<u>273,880</u>	
<b>Creditors: Amounts Falling Due Within One Year</b>	8	(89,782 )		(221,422 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>14,459</u>		<u>52,458</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>16,155</u>		<u>53,852</u>
<b>NET ASSETS</b>			<u>16,155</u>		<u>53,852</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Profit and Loss Account			<u>16,055</u>		<u>53,752</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>16,155</u>		<u>53,852</u>

**BDS Imports And Exports Limited**  
**Balance Sheet (continued)**  
**As at 30 April 2022**

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For the year ending 30 April 2022 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 Mehdi Hashemi

Director

**7th October 2022**

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

**BDS Imports And Exports Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 30 April 2022**

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**1. Accounting Policies**

**1.1. 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.

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. 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	15% reducing balance
Motor Vehicles	25% reducing balance
Computer Equipment	33% Straight Line

**1.4. Foreign Currencies**

Monetary assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction. Exchange differences are taken into account in arriving at the operating profit.

**1.5. Taxation**

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

**1.6. Registrar Filing Requirements**

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

**5. Average Number of Employees**

Average number of employees, including directors, during the year was as follows:

	<b>2022</b>	<b>2021</b>
Office and administration	1	1
	<u>1</u>	<u>1</u>

**BDS Imports And Exports Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 April 2022**

**6. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Computer Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 May 2021	3,655	-	3,655
Additions	-	763	763
As at 30 April 2022	3,655	763	4,418
<b>Depreciation</b>			
As at 1 May 2021	2,261	-	2,261
Provided during the period	252	209	461
As at 30 April 2022	2,513	209	2,722
<b>Net Book Value</b>			
As at 30 April 2022	1,142	554	1,696
As at 1 May 2021	1,394	-	1,394

**7. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	(77,386 )	-
	(77,386 )	-

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	(1 )	140,753
Corporation tax	-	4,485
Other creditors	1,739	1,560
Director's loan account	88,044	74,624
	89,782	221,422

**9. Share Capital**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	100	100

**10. General Information**

BDS Imports And Exports Limited Registered number 06564637 is a limited by shares company incorporated in England & Wales. The Registered Office is Oak Trees, Bishop's Walk, Croydon, Surrey, CR0 5BA.

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.