

**REGISTERED NUMBER: 09299872 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**FOR**

**BARCELONETA LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**BARCELONETA LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**DIRECTORS:**

Mr G Roy  
Mrs L E Roy

**REGISTERED OFFICE:**

Gateway House  
8 Kings Parade  
Kings Road  
Fleet  
Hampshire  
GU51 3AB

**REGISTERED NUMBER:**

09299872 (England and Wales)

**ACCOUNTANTS:**

LFM  
Chartered Certified Accountants  
The Stables  
23b Lenten Street  
Alton  
Hampshire  
GU34 1HG

**BALANCE SHEET**  
**31 DECEMBER 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		3,739		3,811
<b>CURRENT ASSETS</b>					
Debtors	5	43,810		41,754	
Cash at bank		<u>545</u>		<u>1,985</u>	
		44,355		43,739	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>31,861</u>		<u>39,800</u>	
<b>NET CURRENT ASSETS</b>			<u>12,494</u>		<u>3,939</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			16,233		7,750
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(5,129)		(7,000)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(710)</u>		<u>(724)</u>
<b>NET ASSETS</b>			<u>10,394</u>		<u>26</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>10,392</u>		<u>24</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>10,394</u>		<u>26</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**BARCELONETA LIMITED (REGISTERED NUMBER: 09299872)**

**BALANCE SHEET - continued  
31 DECEMBER 2022**

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 14 June 2023 and were signed on its behalf by:

Mr G Roy - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. STATUTORY INFORMATION**

Barceloneta Limited 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.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Tangible fixed assets**

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

Plant and machinery etc - 33% on cost and 20% straight line

**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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 5 (2021 - 4).

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

4. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
<b>COST</b>	
At 1 January 2022	12,012
Additions	<u>1,373</u>
At 31 December 2022	<u>13,385</u>
<b>DEPRECIATION</b>	
At 1 January 2022	8,201
Charge for year	<u>1,445</u>
At 31 December 2022	<u>9,646</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>3,739</u>
At 31 December 2021	<u>3,811</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	31,474	31,914
Other debtors	<u>12,336</u>	<u>9,840</u>
	<u>43,810</u>	<u>41,754</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts	3,996	11,380
Credit Card	252	-
Trade creditors	3,704	3,357
Taxation and social security	20,209	21,396
Other creditors	<u>3,700</u>	<u>3,667</u>
	<u>31,861</u>	<u>39,800</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022 £	2021 £
Other creditors	<u>5,129</u>	<u>7,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022

8. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 31 December 2022 and 31 December 2021:

	2022	2021
	£	£
<b>Mr G Roy and Mrs L E Roy</b>		
Balance outstanding at start of year	9,840	5,132
Amounts advanced	46,003	4,708
Amounts repaid	(43,940)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>11,903</u>	<u>9,840</u>

9. ULTIMATE CONTROLLING PARTY

The company is jointly controlled by Mr G Roy and Mrs L Roy, directors and shareholders.



**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
BARCELONETA LIMITED**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Barceloneta Limited for the year ended 31 December 2022 which comprise the Income Statement, 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 firm 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/rulebook>.

This report is made solely to the Board of Directors of Barceloneta Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Barceloneta Limited and state those matters that we have agreed to state to the Board of Directors of Barceloneta Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

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

We have not been instructed to carry out an audit or a review of the financial statements of Barceloneta 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 statutory financial statements.

LFM  
Chartered Certified Accountants  
The Stables  
23b Lenten Street  
Alton  
Hampshire  
GU34 1HG

Date: .....

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.