

COMPANY REGISTRATION NUMBER: 10708604

**BBBB Limited**

**Filleted Unaudited Financial Statements**

**31 May 2022**

# BBBB Limited

## Statement of Financial Position

31 May 2022

		2022	2021
	Note	£	£
<b>Fixed assets</b>			
Investments	5	11,539	19,296
<b>Current assets</b>			
Cash at bank and in hand		688	1,466
<b>Creditors: amounts falling due within one year</b>	6	—	1,179
<b>Net current assets</b>		688	287
<b>Total assets less current liabilities</b>		12,227	19,583
<b>Capital and reserves</b>			
Profit and loss account		12,227	19,583
<b>Shareholders funds</b>		12,227	19,583

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 May 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 21 February 2023 , and are signed on behalf of the board by:

Ophelia Brown

Director

Company registration number: 10708604

# **BBBB Limited**

## **Notes to the Financial Statements**

**Year ended 31 May 2022**

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### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 1st Floor, 28 Brunswick Place, London, N1 6DZ.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

#### **Income tax**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

#### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Debt instruments are subsequently measured at amortised cost.

### 4. Employees

The total number of employees employed by the company during the year was nil (2021: nil).

### 5. Investments

	Other fixed asset investments £
<b>Cost</b>	
At 1 June 2021	19,296
Disposals	( 7,757)
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<b>At 31 May 2022</b>	<b>11,539</b>
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<b>Other fixed asset investments</b>	
<b>At 1 June 2021 and 31 May 2022</b>	<b>—</b>
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<b>Carrying amount</b>	
<b>At 31 May 2022</b>	<b>11,539</b>
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At 31 May 2021	19,296
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### 6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	—	1,179
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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.