

**BNA CONSULTING SERVICES LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2022**

**BNA CONSULTING SERVICES LTD**  
**UNAUDITED ACCOUNTS**  
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**BNA CONSULTING SERVICES LTD**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 JULY 2022**

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<b>Directors</b>	Nina Bondarenko
<b>Company Number</b>	10847320 (England and Wales)
<b>Registered Office</b>	One Kingdom Street Paddington Central London W2 6BD

**BNA CONSULTING SERVICES LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 JULY 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	18,750	-
Tangible assets	<u>5</u>	703	-
		<u>19,453</u>	<u>-</u>
<b>Current assets</b>			
Debtors	<u>6</u>	43,386	54,955
Cash at bank and in hand		19,278	4,668
		<u>62,664</u>	<u>59,623</u>
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(37,500)	(28,843)
<b>Net current assets</b>		<u>25,164</u>	<u>30,780</u>
<b>Total assets less current liabilities</b>		<u>44,617</u>	<u>30,780</u>
<b>Creditors: amounts falling due after more than one year</b>	<u>8</u>	(29,578)	(45,000)
<b>Net assets/(liabilities)</b>		<u>15,039</u>	<u>(14,220)</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	1	1
Profit and loss account		15,038	(14,221)
<b>Shareholders' funds</b>		<u>15,039</u>	<u>(14,220)</u>

For the year ending 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 15 December 2022 and were signed on its behalf by

Nina Bondarenko  
Director

Company Registration No. 10847320

**BNA CONSULTING SERVICES LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

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**1 Statutory information**

BNA CONSULTING SERVICES LTD is a private company, limited by shares, registered in England and Wales, registration number 10847320. The registered office is One Kingdom Street, Paddington Central, London, W2 6BD.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are included at cost less accumulated amortisation.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. 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.

***Going concern***

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the director continues to adopt the going concern basis of accounting in preparing the financial statements.

***Financial instruments***

The company has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments issues' of FRS 102 to all of its financial instruments.

Basic financial assets, which includes debtors, cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement consists of a financing transaction, where the transaction is measured at the present value of the future receipts discounted at market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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***Cash and cash equivalents***

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

***Taxation***

The tax expenses represents the sum of the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further includes items that are never

taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

***Deferred taxation***

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or less) tax at a future date, at the average tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws.

Deferred tax assets and liabilities are not discounted.

***Government grants***

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

**4 Intangible fixed assets**

	<b>Other £</b>
<b>Cost</b>	
At 1 August 2021	-
Additions	22,500
At 31 July 2022	22,500
<b>Amortisation</b>	
At 1 August 2021	-
Charge for the year	3,750
At 31 July 2022	3,750
<b>Net book value</b>	
At 31 July 2022	18,750

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**5 Tangible fixed assets**

	<b>Fixtures &amp; fittings £</b>
<b>Cost or valuation</b>	At cost
At 1 August 2021	1,149
Additions	937
At 31 July 2022	2,086
<b>Depreciation</b>	
At 1 August 2021	1,149
Charge for the year	234
At 31 July 2022	1,383
<b>Net book value</b>	
At 31 July 2022	703

**6 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Trade debtors	43,386	6,130
Other debtors	-	48,825
	43,386	54,955

**7 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Bank loans and overdrafts	3,159	-
VAT	19,127	11,488
Taxes and social security	12,254	16,919
Other creditors	600	-
Loans from directors	860	-
Accruals	1,500	436
	37,500	28,843

**8 Creditors: amounts falling due after more than one year**

	<b>2022 £</b>	<b>2021 £</b>
Bank loans	29,578	45,000

**9 Share capital**

	<b>2022 £</b>	<b>2021 £</b>
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

**10 Transactions with related parties**

Included in other creditors at the year end is an amount of £860 due to N Bondarenko, a director and shareholder of the company. The loan has been provided unsecured and repayable on demand.

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**11 Average number of employees**

During the year the average number of employees was 5 (2021: 5).



