

**BNA CONSULTING SERVICES LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 JULY 2023**

BNA CONSULTING SERVICES LTD
UNAUDITED ACCOUNTS
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BNA CONSULTING SERVICES LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 JULY 2023

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

BNA CONSULTING SERVICES LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2023

	Notes	2023 £	2022 £
Fixed assets			
Intangible assets	<u>4</u>	15,000	18,750
Tangible assets	<u>5</u>	15,757	703
		<u>30,757</u>	<u>19,453</u>
Current assets			
Debtors	<u>6</u>	7,971	43,386
Cash at bank and in hand		49,215	19,278
		<u>57,186</u>	<u>62,664</u>
Creditors: amounts falling due within one year	<u>7</u>	(65,856)	(37,500)
Net current (liabilities)/assets		<u>(8,670)</u>	<u>25,164</u>
Total assets less current liabilities		22,087	44,617
Creditors: amounts falling due after more than one year	<u>8</u>	-	(29,578)
Net assets		<u>22,087</u>	<u>15,039</u>
Capital and reserves			
Called up share capital	<u>9</u>	1	1
Profit and loss account		22,086	15,038
Shareholders' funds		<u>22,087</u>	<u>15,039</u>

For the year ending 31 July 2023 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 10 February 2024 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 2023

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

	Other £
Cost	
At 1 August 2022	22,500
At 31 July 2023	22,500
Amortisation	
At 1 August 2022	3,750
Charge for the year	3,750
At 31 July 2023	7,500
Net book value	
At 31 July 2023	15,000
At 31 July 2022	18,750

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5 Tangible fixed assets

	Motor vehicles £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 August 2022	-	2,086	2,086
Additions	19,300	1,007	20,307
At 31 July 2023	19,300	3,093	22,393
Depreciation			
At 1 August 2022	-	1,383	1,383
Charge for the year	4,825	428	5,253
At 31 July 2023	4,825	1,811	6,636
Net book value			
At 31 July 2023	14,475	1,282	15,757
At 31 July 2022	-	703	703

6 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	2,450	43,386
Other debtors	5,521	-
	7,971	43,386

7 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	24,460	3,159
VAT	11,875	19,127
Taxes and social security	16,523	12,254
Other creditors	9,998	600
Loans from directors	-	860
Accruals	3,000	1,500
	65,856	37,500

8 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Bank loans	-	29,578

9 Share capital

	2023 £	2022 £
Allotted, called up and fully paid:		
1 Ordinary shares of £1 each	1	1

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10 Transactions with related parties

Included in other debtors at the year end is an amount of £5,521 due from N Bondarenko, a director and shareholder of the company. The amount was paid in full post year end.

11 Average number of employees

During the year the average number of employees was 5 (2022: 5).

