

Registered number: 11667841

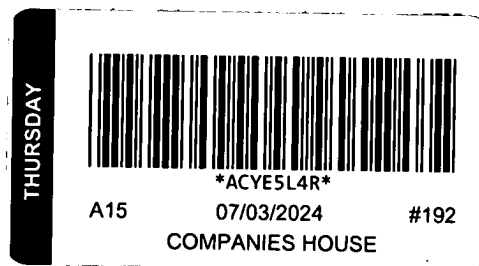
ABV REAL ESTATE LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 DECEMBER 2023



ABV REAL ESTATE LIMITED
REGISTERED NUMBER:11667841

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
Fixed assets			
Investment property	4	246,400	246,400
		<u>246,400</u>	<u>246,400</u>
Current assets			
Cash at bank and in hand		5,479	5,074
		<u>5,479</u>	<u>5,074</u>
Creditors: amounts falling due within one year	5	(250,020)	(250,020)
		<u>(250,020)</u>	<u>(250,020)</u>
Net current liabilities		(244,541)	(244,946)
Total assets less current liabilities		1,859	1,454
		<u><u>1,859</u></u>	<u><u>1,454</u></u>
Capital and reserves			
Allotted, called up and fully paid share capital		100	100
Profit and loss account		1,759	1,354
		<u>1,859</u>	<u>1,454</u>
		<u><u>1,859</u></u>	<u><u>1,454</u></u>

ABV REAL ESTATE LIMITED
REGISTERED NUMBER:11667841

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

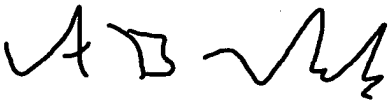
The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf on 21 February 2024.



A B Virchis
Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

1. General information

ABV Real Estate Limited is incorporated and domiciled in England and Wales. The registered office is 10-82 Gasholders Building 1 Lewis Cubitt Square, London, N1C 4BW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

2.3 Investment property

Investment property is carried at fair value determined annually by external valuers and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised in profit or loss.

2.4 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans with related parties.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.5 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

3. Employees

The average monthly number of employees, including directors, during the year was 1 (2022 - 1).

4. Investment property

	Long term leasehold investment property £
Valuation	
At 1 January 2023	246,400
At 31 December 2023	246,400

The 2023 valuations were made by the directors, on an open market value for existing use basis.

5. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	249,900	249,900
Accruals and deferred income	120	120
	250,020	250,020