

Registered Number: 13077435  
England and Wales

Abridged Accounts  
for the year ended 31 December 2022  
for  
**BESSOL LTD**

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For the year ended 31 December 2022

Balance sheet

Notes to the financial statements

BESSOL LTD  
Balance Sheet  
As at 31 December 2022

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors		6,135	2
Cash at bank and in hand		24,919	-
		<u>31,054</u>	<u>2</u>
<b>Creditors: amount falling due within one year</b>		(22,615)	-
<b>Net current assets</b>		<u>8,439</u>	<u>2</u>
 <b>Total assets less current liabilities</b>		 <u>8,439</u>	 <u>2</u>
<b>Net assets</b>		<u>8,439</u>	<u>2</u>
 <b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		8,437	-
<b>Shareholder's funds</b>		<u>8,439</u>	<u>2</u>

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

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006 the profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 20 June 2023 and were signed by:

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Chon Wang Leong  
Director

**BESSOL LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 December 2022**

**General Information**

BESSOL LTD is a private company, limited by shares, registered in England and Wales, registration number 13077435, registration address FLAT 17 THE HAWTHORNS, LINDEN ROAD BOGNOR REGIS, PO21 2AS.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange ruling at the balance sheet date. Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. All foreign exchange differences are included to the profit and loss account.

**Taxation**

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

## Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

## Dividends

Proposed dividends are only included as liabilities in the balance sheet when their payment has been approved by the shareholders prior to the balance sheet date.

## 2. Average number of employees

Average number of employees during the year was 1 (2021 : 1).

## 3. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
2 Class A shares of £1.00 each	2	2
	<u>2</u>	<u>2</u>

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.