Registered Number: 07175628
England and Wales

BELASH LIMITED

Abridged Accounts

Period of accounts

Start date: 01 April 2022

End date: 31 March 2023

BELASH LIMITED
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For the year ended 31 March 2023

BELASH LIMITED
Statement of Financial Position
As at 31 March 2023

	Notes	2023	2022
		£	£
Fixed assets			
Tangible fixed assets	4	1,044	1,228
		1,044	**1,228**
Current assets			
Stocks		650	1,950
Debtors: amounts falling due within one year		519	501
Cash at bank and in hand		24,645	29,839
		25,814	**32,290**
Creditors: amount falling due within one year		(22,002)	(19,621)
Net current assets		**3,812**	**12,669**
Total assets less current liabilities		4,856	13,897
Net assets		**4,856**	**13,897**
Capital and reserves			
Called up share capital	5	1	1
Profit and loss account		4,855	13,896
Shareholder's funds		**4,856**	**13,897**

For the accounting year 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 income statement 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 01 December 2023 and were signed by:

Nasirul Azam
Director

BELASH LIMITED
Notes to the Abridged Financial Statements
For the year ended 31 March 2023

General Information
Belash Limited is a private company, limited by shares, registered in England, registration number 07175628, registration address Ground Floor, 48 White Horse Road, London, E1 0ND.

The presentation currency is £ sterling

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Turnover

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

Cost of sales

Cost of sales comprises the value of goods and services purchased by the company, net of Value Added Tax and trade discounts as applicable.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Taxation

The tax charged on the profit on ordinary activities using applicable standard taxation provisions in use.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	15% Reducing Balance

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Staff Costs

	2023	**2022**
	£	**£**
Wages and salaries	58,453	55,797
	58,453	**55,797**

Average number of employees during the year	**Number**	**Number**
Administration	1	1
Production	2	2
Sales	2	2
	5	**5**

3. Average number of employees

Average number of employees during the year was 5 (2022 : 5).

4. Tangible fixed assets

Cost or valuation	Fixtures and Fittings	Total
	£	£
At 01 April 2022	2,567	2,567
Additions	-	-
Disposals	-	-
At 31 March 2023	**2,567**	**2,567**
Depreciation		
At 01 April 2022	1,339	1,339
Charge for year	184	184
On disposals	-	-
At 31 March 2023	**1,523**	**1,523**
Net book values		
Closing balance as at 31 March 2023	**1,044**	**1,044**
Opening balance as at 01 April 2022	**1,228**	**1,228**

5. Share Capital

Allotted, called up and fully paid	2023	2022
	£	£
1 Class A share of £1.00 each	1	1
	1	**1**