

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 SEPTEMBER 2022

BELLEVILLE HOMES LIMITED

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# BELLEVILLE HOMES LIMITED

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## COMPANY INFORMATION

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Directors	Mrs J Docherty Mr A R Muncey
Company secretary	Mrs J Docherty
Registered number	08675165
Registered office	Aspen Lodge Stone Cross Crowborough East Sussex TN6 3SJ
Accountants	Menzies LLP Chartered Accountants 3000a Parkway Whiteley Hampshire PO15 7FX

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# BELLEVILLE HOMES LIMITED

REGISTERED NUMBER:08675165

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## STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2022

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	Note	2022 £	2021 £
<b>Current assets</b>			
Stocks		-	180,000
Debtors: amounts falling due within one year	5	49,437	16,000
Cash at bank and in hand		315	131,635
		<u>49,752</u>	<u>327,635</u>
Creditors: amounts falling due within one year	6	(47,324)	(322,007)
<b>Net current assets</b>		<u>2,428</u>	<u>5,628</u>
<b>Total assets less current liabilities</b>		<u>2,428</u>	<u>5,628</u>
<b>Net assets</b>		<u><u>2,428</u></u>	<u><u>5,628</u></u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		2,426	5,626
		<u><u>2,428</u></u>	<u><u>5,628</u></u>

The directors consider 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 directors acknowledge their 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 income and retained earnings 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 by:

**Mrs J Docherty**  
Director

**Mr A R Muncey**  
Director

Date: 23 March 2023

Date: 23 March 2023

The notes on pages 2 to 4 form part of these financial statements.

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# BELLEVILLE HOMES LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 1. General information

Belleville Homes Limited is a private company, limited by shares, incorporated in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The Company's functional and presentational currency is GBP and is rounded to the nearest £.

### 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:

##### Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

#### 2.3 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	25%	straight line
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The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

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# BELLEVILLE HOMES LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 2. Accounting policies (continued)

#### 2.4 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Cost is based on the cost of purchase on a first in, first out basis. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

#### 2.5 Stocks

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell. Work in progress and finished goods include labour and attributable overheads.

At each reporting date, stocks are assessed for impairment. If stock is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognised immediately in profit or loss.

#### 2.6 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

#### 2.7 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

#### 2.8 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, loans to related parties and investments in ordinary shares.

### 3. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

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# BELLEVILLE HOMES LIMITED

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

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### 4. Tangible fixed assets

	Plant and machinery £
<b>Cost or valuation</b>	
At 1 October 2021	550
At 30 September 2022	550
<b>Depreciation</b>	
At 1 October 2021	550
At 30 September 2022	550
<b>Net book value</b>	
At 30 September 2022	-
<i>At 30 September 2021</i>	-

### 5. Debtors

	2022 £	2021 £
Other debtors	49,437	16,000
	<u>49,437</u>	<u>16,000</u>

### 6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to associates	424	57,981
Other creditors	44,600	261,526
Accruals and deferred income	2,300	2,500
	<u>47,324</u>	<u>322,007</u>

### 7. Related party transactions

At the year end, included within creditors falling due under one year were amounts due to a director amounting to £Nil (2021 - £216,926).



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.