

**BELL GREEN LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JANUARY 2023**

**Bell Green Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 January 2023**

---

**Contents**

	<b>Page</b>
Balance Sheet	1—2
Notes to the Financial Statements	3—4

**Bell Green Limited**  
**Balance Sheet**  
**As At 31 January 2023**

Registered number: 09470471

		<b>2023</b>		<b>2022</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Investment Properties	<b>4</b>		30,295,826		29,439,222
			30,295,826		29,439,222
<b>CURRENT ASSETS</b>					
Debtors	<b>5</b>	307,713		343,263	
Cash at bank and in hand		316,056		602,994	
			623,769		946,257
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(345,020 )		(301,727 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			278,749		644,530
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			30,574,575		30,083,752
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>7</b>	(16,784,313 )		(16,590,423 )	
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			(24,687 )		(24,687 )
<b>NET ASSETS</b>			13,765,575		13,468,642
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>9</b>	31,016		31,016	
Share premium account		12,335,478		12,335,478	
Other reserves		39,449		39,449	
Profit and Loss Account		1,359,632		1,062,699	
<b>SHAREHOLDERS' FUNDS</b>			13,765,575		13,468,642

**Bell Green Limited**  
**Balance Sheet (continued)**  
**As At 31 January 2023**

---

For the year ending 31 January 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

---

Mr Nazibur Rahman

Director

30/10/2023

The notes on pages 3 to 4 form part of these financial statements.

**Bell Green Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 January 2023**

---

**1. General Information**

Bell Green Limited is a private company, limited by shares, incorporated in England & Wales, registered number 09470471. The registered office is 113 Romford Road, London, E15 4LY.

**2. Accounting Policies**

**2.1. Basis of Preparation of Financial Statements**

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

**2.2. Investment Properties**

Investment properties shall not be subject to periodic charges for depreciation except for properties held on lease, which shall be depreciated at least over the period when the unexpired term is 20 years or less. Investment properties shall be included in the balance sheet at their market value.

**2.3. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and 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 end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**3. Average Number of Employees**

Average number of employees, including directors, during the year was: 5 (2022: 4)

**4. Investment Property**

	<b>2023</b>
	<b>£</b>
<b>Fair Value</b>	
As at 1 February 2022	29,439,222
Additions	856,604
As at 31 January 2023	<u>30,295,826</u>

**Bell Green Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 January 2023**

**5. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	117,713	186,580
Prepayments and accrued income	-	(2,884 )
Other debtors	190,000	45,086
Directors' loan accounts	-	114,481
	<u>307,713</u>	<u>343,263</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Corporation tax	144,349	134,564
Accruals and deferred income	200,671	167,163
	<u>345,020</u>	<u>301,727</u>

**7. Creditors: Amounts Falling Due After More Than One Year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	15,737,970	15,098,487
Other creditors (1)	65,277	85,086
Directors loan account	981,066	1,406,850
	<u>16,784,313</u>	<u>16,590,423</u>

**8. Provisions for Liabilities**

	<b>Deferred Tax</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
As at 1 February 2022	24,687	24,687
Balance at 31 January 2023	<u>24,687</u>	<u>24,687</u>

**9. Share Capital**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Allotted, Called up and fully paid	<u>31,016</u>	<u>31,016</u>

**10. Directors Advances, Credits and Guarantees**

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.

**11. Ultimate Controlling Party**

The company's ultimate controlling party is by virtue of their ownership of 100% of the issued share capital in the company.

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.