

Unaudited Financial Statements  
for the Year Ended 30 April 2022  
for  
Beija London Ltd

Contents of the Financial Statements  
for the Year Ended 30 April 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Beija London Ltd  
Company Information  
for the Year Ended 30 April 2022

**DIRECTORS:**

A M Gardner  
A Miranda  
M Fisher

**REGISTERED OFFICE:**

34 High Park Road  
Richmond  
United Kingdom  
TW9 4BH

**REGISTERED NUMBER:**

09560414 (England and Wales)

**ACCOUNTANTS:**

Cansdales Business Advisers Limited  
Thatcher House  
12 Mount Ephraim  
Tunbridge Wells  
Kent  
TN4 8AS

Balance Sheet  
30 April 2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Intangible assets	3	2,583	6,364
Tangible assets	4	<u>44,672</u>	<u>64,442</u>
		<u>47,255</u>	<u>70,806</u>
<b>CURRENT ASSETS</b>			
Stocks		475,211	358,370
Debtors	5	109,766	50,874
Cash at bank		<u>142,376</u>	<u>19,123</u>
		727,353	428,367
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(262,031)</u>	<u>(1,860,029)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>465,322</u>	<u>(1,431,662)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		512,577	(1,360,856)
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	<u>(42,094)</u>	<u>(50,000)</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>470,483</u>	<u>(1,410,856)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		114	100
Share premium		2,203,490	-
Retained earnings		<u>(1,733,121)</u>	<u>(1,410,956)</u>
		<u>470,483</u>	<u>(1,410,856)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued  
30 April 2022

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 15 December 2022 and were signed on its behalf by:

A Miranda - Director

Notes to the Financial Statements  
for the Year Ended 30 April 2022

1. **ACCOUNTING POLICIES**

**BASIS OF PREPARING THE FINANCIAL STATEMENTS**

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 is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

**Intangible fixed assets**

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

**Tangible fixed assets**

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Trademarks over 4 years

Fixtures & fittings over 10 years

Office equipment over 4 years

**Stocks**

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

**Taxation**

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

**Foreign currency translation**

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

**Pensions**

Contributions to defined contribution plans are expensed in the period to which they relate.

2. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 9 (2021 - 10) .

3. **INTANGIBLE FIXED ASSETS**

	Patents and licences £
<b>COST</b>	
At 1 May 2021	
and 30 April 2022	20,550
<b>AMORTISATION</b>	
At 1 May 2021	14,186
Amortisation for year	3,781
At 30 April 2022	17,967
<b>NET BOOK VALUE</b>	
At 30 April 2022	2,583
At 30 April 2021	6,364

Notes to the Financial Statements - continued  
for the Year Ended 30 April 2022

4. **TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Office equipment £	Totals £
<b>COST</b>			
At 1 May 2021	55,798	67,391	123,189
Additions	-	1,500	1,500
At 30 April 2022	<u>55,798</u>	<u>68,891</u>	<u>124,689</u>
<b>DEPRECIATION</b>			
At 1 May 2021	15,980	42,767	58,747
Charge for year	<u>6,912</u>	<u>14,358</u>	<u>21,270</u>
At 30 April 2022	<u>22,892</u>	<u>57,125</u>	<u>80,017</u>
<b>NET BOOK VALUE</b>			
At 30 April 2022	<u>32,906</u>	<u>11,766</u>	<u>44,672</u>
At 30 April 2021	<u>39,818</u>	<u>24,624</u>	<u>64,442</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Trade debtors	8,238	21,790
Other debtors	<u>101,528</u>	<u>29,084</u>
	<u>109,766</u>	<u>50,874</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Salary Payable (advance salary)	(4,292)	-
Trade creditors	226,651	20,210
Taxation and social security	14,517	33,600
Other creditors	<u>25,155</u>	<u>1,806,219</u>
	<u>262,031</u>	<u>1,860,029</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022 £	2021 £
Other creditors	<u>42,094</u>	<u>50,000</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.