

COMPANY REGISTRATION NUMBER: 11242746

Beverley Group Holdings Limited
Filleted Unaudited Financial Statements
For the year ended
31 December 2022

THURSDAY



ACFYIH0W

A21 09/11/2023 #127
COMPANIES HOUSE

DCDPIT2P

D11 08/10/2023 #111
COMPANIES HOUSE

Beverley Group Holdings Limited

Statement of Financial Position

31 December 2022

	Note	2022 £	£	2021 £
Current assets				
Debtors	4	480,595		309,000
Cash at bank and in hand		32,744		139,889
		<u>513,339</u>		<u>448,889</u>
Creditors: amounts falling due within one year	5	<u>486,389</u>		<u>396,441</u>
Net current assets			<u>26,950</u>	<u>52,448</u>
Total assets less current liabilities			<u>26,950</u>	<u>52,448</u>
Net assets			<u>26,950</u>	<u>52,448</u>
Capital and reserves				
Called up share capital			100	100
Profit and loss account			<u>26,850</u>	<u>52,348</u>
Shareholders funds			<u>26,950</u>	<u>52,448</u>

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 Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

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

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on
and are signed on behalf of the board by:

Munira Boghani

Mrs M Boghani-Nathoo
Director

Company registration number: 11242746

The notes on pages 2 to 3 form part of these financial statements.

Beverley Group Holdings Limited

Notes to the Financial Statements

Year ended 31 December 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Holiday Inn Express Victoria, 106-110 Belgrave Road, London, SW1V 2BJ, England.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Income tax

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all material timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or 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 that are expected to apply to the reversal of the timing difference.

Financial instruments

The company holds basic financial instruments as defined in FRS102. The financial assets and financial liabilities of the company and their measurement basis are as follows:

Financial assets - trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments. Cash at bank is classified as a basic financial instrument and is measured at amortised cost.

Financial liabilities - trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition.

Beverley Group Holdings Limited

Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

4. Debtors

	2022	2021
	£	£
Other debtors	<u>480,595</u>	<u>309,000</u>

5. Creditors, amounts falling due within one year

	2022	2021
	£	£
Trade creditors	48,393	—
Social security and other taxes	22,252	12,279
Other creditors	<u>415,744</u>	<u>384,162</u>
	<u>486,389</u>	<u>396,441</u>