REGISTERED NUMBER: 03340195 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 December 2022

for

B Investments Solutions Limited

Contents of the Financial Statements for the Year Ended 31 December 2022

Company Information
for the Year Ended 31 December 2022

DIRECTOR:	A Boggiani
SECRETARY:	Inter.Gala Corporate Secretaries Limited
REGISTERED OFFICE:	37-38 Long Acre London WC2E 9JT
REGISTERED NUMBER:	03340195 (England and Wales)
ACCOUNTANTS:	InMindful (UK) Ltd 37-38 Long Acre London WC2E 9JT

Balance Sheet
31 December 2022

	Notes	31.12.22 €	€	31.12.21 €	€
FIXED ASSETS					
Tangible assets	4		82,264		34,187
Investments	5		1,488,116		1,975,079
Investment property	6		2,038,100		2,038,100
			3,608,480		4,047,366
CURRENT ASSETS					
Stocks	7	39,554		57,292	
Debtors	8	349,184		444,027	
Cash at bank		76,345		251,933	
		465,083		753,252	
CREDITORS					
Amounts falling due within one year	9	107,927		959,720	
NET CURRENT ASSETS/(LIABILITIES)			357,156		(206,468)
TOTAL ASSETS LESS CURRENT LIABILITIES			3,965,636		3,840,898
CREDITORS					
Amounts falling due after more than one year	10		-		4,226
NET ASSETS			3,965,636		3,836,672
CAPITAL AND RESERVES					
Called up share capital	11		8,061		8,061
Retained earnings	12		3,957,575		3,828,611
SHAREHOLDERS' FUNDS			3,965,636		3,836,672

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 December 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 director and authorised for issue on 30 December 2023 and were signed by:

A Boggiani - Director

1. STATUTORY INFORMATION

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

2. ACCOUNTING POLICIES

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

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixture & Fittings - 33.33% per annum
Office Computer - 33.33% per annum

Investments in subsidiaries
Investments in subsidiary undertakings are recognised at cost less any provision for impairment.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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 other future taxable profits.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2021 - 2) .

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4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	€
COST	
At 1 January 2022	60,915
Additions	48,077
At 31 December 2022	108,992
DEPRECIATION	
At 1 January 2022	
and 31 December 2022	26,728
NET BOOK VALUE	
At 31 December 2022	82,264
At 31 December 2021	34,187

5. **FIXED ASSET INVESTMENTS**

	31.12.22	31.12.21
	€	€
Shares in group undertakings	579,637	1,044,100
Other investments not loans	546,472	651,972
Other loans	362,007	279,007
	1,488,116	1,975,079

Additional information is as follows:

	Shares in group undertakings	Listed investments	Unlisted investments	Totals
	€	€	€	€
COST				
At 1 January 2022	1,212,613	600,372	51,600	1,864,585
Disposals	-	(105,500)	-	(105,500)
Reclassification/transfer	(464,463)	-	-	(464,463)
At 31 December 2022	748,150	494,872	51,600	1,294,622
PROVISIONS				
At 1 January 2022				
and 31 December 2022	168,513	-	-	168,513
NET BOOK VALUE				
At 31 December 2022	579,637	494,872	51,600	1,126,109
At 31 December 2021	1,044,100	600,372	51,600	1,696,072

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5. **FIXED ASSET INVESTMENTS - continued**

	Other loans €
At 1 January 2022	279,007
New in year	83,000
At 31 December 2022	362,007

6. **INVESTMENT PROPERTY**

	Total €
FAIR VALUE	
At 1 January 2022 and 31 December 2022	2,038,100
NET BOOK VALUE	
At 31 December 2022	2,038,100
At 31 December 2021	2,038,100

7. **STOCKS**

	31.12.22 €	31.12.21 €
Stocks	39,554	57,292

8. **DEBTORS**

	31.12.22 €	31.12.21 €
Amounts falling due within one year:		
Trade debtors	158,244	442,798
Other debtors	116,899	-
Deposit Paid	60,000	-
VAT	9,423	1,229
	344,566	444,027
Amounts falling due after more than one year:		
Other debtors	4,618	-
Aggregate amounts	349,184	444,027

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

	31.12.22 €	31.12.21 €
Trade creditors	64,262	938,720
Tax	1,313	-
Social security and other taxes	734	-
Other creditors	24,618	21,000
Accrued expenses	17,000	-
	107,927	959,720

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10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.22	31.12.21
	€	€
Other creditors	-	4,226

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.12.22 €	31.12.21 €
5,000	Ordinary	£ 1	8,061	8,061

12. RESERVES

	Retained earnings €
At 1 January 2022	3,828,611
Profit for the year	131,331
Dividends	(2,367)
At 31 December 2022	3,957,575