

## 8 BA INTERNATIONAL LTD

Abridged Accounts

### **Period of accounts**

**Start date:** 01 April 2021

**End date:** 31 March 2022

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Accountant's report

You consider that the company is exempt from an audit for the year ended 31 March 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Edgware Accountants and Tax Advisors Ltd  
31 March 2022

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Edgware Accountants and Tax Advisors Ltd  
Liberty House  
30 Whitchurch Lane  
Edgware  
HA8 6LE  
30 December 2022

**8 BA INTERNATIONAL LTD**  
**Statement of Financial Position**  
**As at 31 March 2022**

	<b>Notes</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Investments		387,273	64,064
		<u>387,273</u>	<u>64,064</u>
<b>Current assets</b>			
Cash at bank and in hand		117	370
<b>Creditors: amount falling due within one year</b>		(1,165)	(349)
		<u>(1,048)</u>	<u>21</u>
<b>Net current liabilities</b>		<u>(1,048)</u>	<u>21</u>
<b>Total assets less current liabilities</b>		386,225	64,085
<b>Creditors: amount falling due after more than one year</b>		(387,641)	(64,433)
		<u>(1,416)</u>	<u>(348)</u>
<b>Net liabilities</b>		<u>(1,416)</u>	<u>(348)</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(1,516)	(448)
		<u>(1,416)</u>	<u>(348)</u>
<b>Shareholder's funds</b>		<u>(1,416)</u>	<u>(348)</u>

For the year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Director's responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The director acknowledges their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved by the director on 30 December 2022 and were signed by:

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Morteza SHARIFIAN

Director

**8 BA INTERNATIONAL LTD**  
**Notes to the Abridged Financial Statements**  
**For the year ended 31 March 2022**

**General Information**

8 BA INTERNATIONAL LTD is a private company, limited by shares, registered in England and Wales, registration number 12536469, registration address 16 BREAMWATER GARDENS, RICHMOND ENGLAND, Richmond, London, TW10 7SQ.

The presentation currency is £ sterling.

**1. Accounting policies**

**Significant accounting policies**

**Statement of compliance**

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**Basis of preparation**

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Website cost**

Planning and operating costs for the company's website are charged to the income statement as incurred.

## Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves.

The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Current and deferred tax assets and liabilities are not discounted

## Fixed asset investments

Fixed asset investments are stated at cost less provision for any permanent diminution in value.

## 2. Staff Costs

## 3. Average number of employees

Average number of employees during the year was 0 (2021 : 0).

## 4. Investments

<b>Cost</b>	<b>Other investments other than loans £</b>	<b>Total £</b>
At 01 April 2021	387,273	387,273
Additions	-	-
Transfer to/from Tangible fixed assets	0	0
Disposals	-	-
At 31 March 2022	<b>387,273</b>	<b>387,273</b>

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.