

Company registration number 08600061 (England and Wales)

BBB RECRUITMENT LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022
PAGES FOR FILING WITH REGISTRAR

BBB RECRUITMENT LIMITED

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BBB RECRUITMENT LIMITED

BALANCE SHEET

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	4		82		89
Current assets					
Debtors	5	36,499		7,087	
Cash at bank and in hand		27,799		11,878	
		<u>64,298</u>		<u>18,965</u>	
Creditors: amounts falling due within one year	6	<u>(31,992)</u>		<u>(6,093)</u>	
Net current assets			32,306		12,872
Total assets less current liabilities			32,388		12,961
Creditors: amounts falling due after more than one year	7		-		(9,333)
Provisions for liabilities	8		(16)		(17)
Net assets			<u>32,372</u>		<u>3,611</u>
Capital and reserves					
Called up share capital	9		100		100
Profit and loss reserves			32,272		3,511
Total equity			<u>32,372</u>		<u>3,611</u>

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

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

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

BBB RECRUITMENT LIMITED

BALANCE SHEET (CONTINUED)

AS AT 31 JULY 2022

The financial statements were approved and signed by the director and authorised for issue on 2 December 2022

Uschi Bennett
Director

Company Registration No. 08600061

BBB RECRUITMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Company information

BBB Recruitment Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1 Queens Parade, Brownlow Road, London, N11 2DN.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT and trade discounts. To the extent that there is a right to consideration.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	20% straight line method
Computer equipment	25% straight line method

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.5 Taxation

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

BBB RECRUITMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes 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 reporting end date.

Deferred tax

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes. The deferred tax balance has not been discounted.

1.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of work-in-progress.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.7 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

2 Judgements and key sources of estimation uncertainty

Potential sources of uncertainty noted by the directors include the impact of the COVID-19 pandemic. However, at the date of this report it is not possible to reliably determine the effects that this will have on the company. No adjustment has been made in this regard in the accounts.

3 Employees

The average monthly number of persons (including director) employed by the company during the year was:

	2022 Number	2021 Number
Total	2	2

BBB RECRUITMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

4 Tangible fixed assets

	Plant and machinery etc
	£
Cost	
At 1 August 2021	7,828
Additions	50
Disposals	(28)
	<hr/>
At 31 July 2022	7,850
	<hr/>
Depreciation and impairment	
At 1 August 2021	7,739
Depreciation charged in the year	57
Eliminated in respect of disposals	(28)
	<hr/>
At 31 July 2022	7,768
	<hr/>
Carrying amount	
At 31 July 2022	82
	<hr/>
At 31 July 2021	89
	<hr/>

5 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	25,771	2,952
Director's current account	-	3,599
Other debtors	10,728	536
	<hr/>	<hr/>
	36,499	7,087
	<hr/>	<hr/>

6 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans and overdrafts	-	667
Trade creditors	509	544
Corporation tax	14,525	491
Other taxation and social security	8,849	1,608
Director's current account	4,411	-
Other creditors	3,698	2,783
	<hr/>	<hr/>
	31,992	6,093
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BBB RECRUITMENT LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

7 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Bank loans and overdrafts	-	9,333
	<u> </u>	<u> </u>

The loan represented borrowing under the Bounce Back Loan Scheme introduced by the UK government. The government guaranteed 100% of the loan.

Creditors which fall due after five years are as follows:

	2022	2021
	£	£
Payable by instalments	-	1,333
	<u> </u>	<u> </u>

8 Provisions for liabilities

	2022	2021
	£	£
Deferred tax liabilities	16	17
	<u> </u>	<u> </u>

9 Called up share capital

	2022	2021
	£	£
Ordinary share capital Issued and fully paid 100 Ordinary shares of £1 each	100	100
	<u> </u>	<u> </u>

10 Directors' transactions

Dividends totalling £32,000 (2021 - £14,000) were paid in the year in respect of shares held by the company's director.

11 Controlling party

The company was controlled throughout the current and previous year by the director by virtue of her holding the entire issued share capital of 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.