

Unaudited Financial Statements
for the Period 10th April 2019 to 31st August 2020
for
Beija-Flor Holdings Ltd

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for the Period 10th April 2019 to 31st August 2020**

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Beija-Flor Holdings Ltd
Company Information
for the Period 10th April 2019 to 31st August 2020

DIRECTORS:

D E Fagundes
J E Greager

REGISTERED OFFICE:

29a Crown Street
Brentwood
Essex
CM14 4BA

REGISTERED NUMBER:

11936315 (England and Wales)

ACCOUNTANTS:

Moulton Johnson Limited
Chartered Accountants
29a Crown Street
Brentwood
Essex
CM14 4BA

Beija-Flor Holdings Ltd (Registered number: 11936315)

**Balance Sheet
31st August 2020**

	Notes	£	£
FIXED ASSETS			
Investments	4		190
CURRENT ASSETS			
Debtors	5	24,698	
Cash at bank		<u>215</u>	
		24,913	
CREDITORS			
Amounts falling due within one year	6	<u>24,668</u>	
NET CURRENT ASSETS			<u>245</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>435</u></u>
CAPITAL AND RESERVES			
Called up share capital			120
Retained earnings			<u>315</u>
			<u><u>435</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st August 2020.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st August 2020 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.

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 28th January 2021 and were signed on its behalf by:

J E Greager - Director

The notes form part of these financial statements

Notes to the Financial Statements
for the Period 10th April 2019 to 31st August 2020

1. **STATUTORY INFORMATION**

Beija-Flor Holdings Ltd 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The financial statements have been prepared using the going concern concept. The directors consider the use of this concept to be appropriate as they intend to provide financial support to the company for the foreseeable future.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the period 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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 2.

4. **FIXED ASSET INVESTMENTS**

COST

At 10th April 2019
and 31st August 2020

NET BOOK VALUE

At 31st August 2020
At 9th April 2019

Shares in
group
undertakings
£

190

190

190

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

Amounts owed by group undertakings

£

24,698

Notes to the Financial Statements - continued
for the Period 10th April 2019 to 31st August 2020

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

	£
Amounts owed to group undertakings	7,112
Other creditors	<u>17,556</u>
	<u>24,668</u>

7. **RELATED PARTY DISCLOSURES**

Lexberry Limited - Subsidiary

During the period, Lexberry Limited provided an interest-free loan to the company. The balance at 31st August 2020 amounted to £7,112..

Lexberry Direct Limited - Subsidiary

During the period, the company provided Lexberry Direct Limited with an interest-free loan. The balance at 31st August 2020 amounted to £6,512.

Berrylex Ltd - Subsidiary

During the period, the company provided Berrylex Ltd with an interest-free loan. The balance at 31st August 2020 amounted to £18,186.

**Chartered Accountants' Report to the Board of Directors
on the Unaudited Financial Statements of
Beija-Flor Holdings Ltd**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Beija-Flor Holdings Ltd for the period ended 31st August 2020 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Beija-Flor Holdings Ltd, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Beija-Flor Holdings Ltd and state those matters that we have agreed to state to the Board of Directors of Beija-Flor Holdings Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Beija-Flor Holdings Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Beija-Flor Holdings Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Beija-Flor Holdings Ltd. You consider that Beija-Flor Holdings Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the financial statements of Beija-Flor Holdings Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Moulton Johnson Limited
Chartered Accountants
29a Crown Street
Brentwood
Essex
CM14 4BA

28th January 2021

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.