

**BHARAT INVESTMENTS LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

Folkes Worton LLP  
15-17 Church Street  
Stourbridge  
West Midlands  
DY8 1LU

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**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**BHARAT INVESTMENTS LIMITED**

**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**DIRECTOR:** Mr. J. Rai

**SECRETARY:** Mr. J. Rai

**REGISTERED OFFICE:** 15-17 Church Street  
Stourbridge  
West Midlands  
DY8 1LU

**REGISTERED NUMBER:** 03760048 (England and Wales)

**ACCOUNTANTS:** Folkes Worton LLP  
15-17 Church Street  
Stourbridge  
West Midlands  
DY8 1LU

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**BHARAT INVESTMENTS LIMITED (REGISTERED NUMBER: 03760048)**

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**The following reproduces the text of the report prepared for the director 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 Statement of Financial Position. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director 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 Bharat Investments Limited for the year ended 30 September 2024 which comprise the Income Statement, Statement of Financial Position, Statement of Changes in Equity 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 director of Bharat Investments Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bharat Investments Limited and state those matters that we have agreed to state to the director of Bharat Investments Limited 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 Bharat Investments Limited and its director for our work or for this report.

It is your duty to ensure that Bharat Investments Limited 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 Bharat Investments Limited. You consider that Bharat Investments Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bharat Investments Limited. 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.

Folkes Worton LLP  
15-17 Church Street  
Stourbridge  
West Midlands  
DY8 1LU

17 June 2025

**STATEMENT OF FINANCIAL POSITION**  
**30 SEPTEMBER 2024**

		2024	2023
	Notes	£	£
<b>FIXED ASSETS</b>			
Investments	4	1,675,252	965,252
<b>CURRENT ASSETS</b>			
Debtors	5	31,416	47,205
Cash at bank and in hand		<u>1,952</u>	<u>4,020</u>
		33,368	51,225
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>127,414</u>	<u>143,515</u>
<b>NET CURRENT LIABILITIES</b>		<u>(94,046)</u>	<u>(92,290)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,581,206	872,962
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	858,011	860,724
<b>NET ASSETS</b>		<u>723,195</u>	<u>12,238</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Fair value reserve	8	710,000	-
Retained earnings		<u>13,095</u>	<u>12,138</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>723,195</u>	<u>12,238</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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

**STATEMENT OF FINANCIAL POSITION - continued**  
**30 SEPTEMBER 2024**

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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 17 June 2025 and were signed by:

Mr. J. Rai - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024****1. STATUTORY INFORMATION**

Bharat Investments 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 as modified by the revaluation of certain assets.

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 1 (2023 - 1) .

**4. FIXED ASSET INVESTMENTS**

	2024	2023
	£	£
Other investments not loans	1,450,252	740,252
Other loans	225,000	225,000
	<u>1,675,252</u>	<u>965,252</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024****4. FIXED ASSET INVESTMENTS - continued**

Additional information is as follows:

	Other investments £
<b>COST OR VALUATION</b>	
At 1 October 2023	740,252
Revaluations	710,000
At 30 September 2024	<u>1,450,252</u>
<b>NET BOOK VALUE</b>	
At 30 September 2024	<u>1,450,252</u>
At 30 September 2023	<u>740,252</u>

Cost or valuation at 30 September 2024 is represented by:

	Other investments £
Valuation in 2024	710,000
Cost	<u>740,252</u>
	<u>1,450,252</u>

If investment properties had not been revalued they would have been included at the following historical cost:

	2024 £	2023 £
Cost	<u>740,252</u>	<u>740,252</u>

Investment properties were valued on an open market basis on 30 September 2024 by the director of the company .

	Other loans £
At 1 October 2023 and 30 September 2024	<u>225,000</u>

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

	2024 £	2023 £
Other debtors	<u>31,416</u>	<u>47,205</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024****6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Bank loans and overdrafts	25,523	47,911
Trade creditors	6,176	4,519
Taxation and social security	12,335	11,887
Other creditors	83,380	79,198
	<u>127,414</u>	<u>143,515</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2024	2023
	£	£
Bank loans	-	2,713
Other creditors	858,011	858,011
	<u>858,011</u>	<u>860,724</u>

**8. RESERVES**

	Fair value reserve £
Released during the year	<u>710,000</u>
At 30 September 2024	<u>710,000</u>