

Westminster Tobacco Company Limited

Registered Number 00106879

Financial Statements

For the year ended 31 December 2018



Balance sheet at 31 December 2018

	Note	2018 £'000	2017 £'000
Current assets			
Debtors: amounts falling due within one year		-	-
Net current assets		-	-
Capital and reserves			
Called up share capital	2	10	10
Profit and loss account	3	(10)	(10)
Total shareholders' funds		-	-

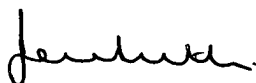
For the year ended 31 December 2018 the Company was entitled to the exemption under section 480 of the Companies Act 2006.

Members have not required the Company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The Company was dormant throughout the year.

The financial statements on pages 2 to 4 were approved by the Directors on 1 May 2019 and signed on behalf of the Board.



Mr D.P.I. Booth
For and on behalf of
Ridirectors Limited, Corporate Director

Registered number
00106879

The accompanying notes are an integral part of the financial statements.

Notes to the financial statements for the year ended 31 December 2018

1 Accounting policies

Basis of accounting

The Financial Reporting Council has issued FRS 100 *Application of Financial Reporting Requirements*, FRS 101 *Reduced Disclosure Framework* and FRS 102 *The Financial Reporting Standard applicable in the UK and Ireland*. These standards are applicable to all companies and entities in the UK and Republic of Ireland, other than listed groups which continue to report under EU-adopted International Financial Reporting Standards (IFRS), for accounting periods beginning on or after 1 January 2014.

FRS 100 sets out the overall financial reporting framework for companies in the UK and Ireland. FRS 101 applies to the individual financial statements of subsidiaries and ultimate parents, allowing them to apply the same accounting policies as in their listed group accounts, but with fewer disclosures. FRS 102 is a single financial reporting standard that applies to the financial statements of entities that are not applying EU-adopted IFRS, FRS 101 or the FRSSE.

The Company is dormant within the meaning of the Companies Act 2006 and in accordance with the requirements of FRS 102 paragraph 35.10(m) will retain its historic accounting policies for reported assets, liabilities and equity at the date of transition until there is any change to those balances or the company undertakes any new transaction.

The financial statements are prepared under the historical cost convention.

2 Called up share capital

Ordinary shares of £1 each	2018	2017
Allotted, called up and fully paid		
- value	£10,000	£10,000
- number	10,000	10,000

3 Reserves

	Profit and loss account £'000
1 January 2018	(10)
31 December 2018	(10)

4 Related party disclosures

As a wholly owned subsidiary the Company has taken advantage of the exemption under paragraph 3(c) of FRS 8 from disclosing transactions with other subsidiary undertakings of the British American Tobacco p.l.c. Group.

Notes to the financial statements for the year ended 31 December 2018

5 Parent undertakings

The Company's ultimate parent undertaking and ultimate controlling party is British American Tobacco p.l.c. being incorporated in the United Kingdom and registered in England and Wales. The Company's immediate parent undertaking is British American Tobacco (Investments) Limited. Group financial statements are prepared only at the British American Tobacco p.l.c. level and may be obtained from:

The Company Secretary
Globe House
4 Temple Place
London
WC2R 2PG