


COMPANY REGISTRATION NUMBER: 08220836

**BC ARCH EBT TRUSTEES LIMITED**  
**Unaudited Financial Statements**  
**31 December 2021**

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**BURGESS HODGSON LLP**

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# **BC ARCH EBT TRUSTEES LIMITED**

## ***Financial Statements***

**Year ended 31 December 2021**

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# **BC ARCH EBT TRUSTEES LIMITED**

## **Directors' Report**

### **Year ended 31 December 2021**

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2021.

The company has been dormant as defined in section 1169 of the Companies Act 2006 throughout the year and preceding financial year. It is anticipated that the company will remain dormant for the foreseeable future.

#### **Directors**

The directors who served the company during the year were as follows:

Mr M G Creighton	
Mr R Devey	(Appointed 30 July 2021)
Mrs C Munn	(Resigned 30 July 2021)

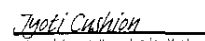
After the year end on 26 July 2022 J C Cushion was appointed as a director.

After the year end R A Devey, M G Creighton and A E Crawford resigned as directors on 31 March 2022, 30 April 2022 and 29 July 2022 respectively.

#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on ~~30 Sep 2022~~ **Sep 26, 2022** and signed on behalf of the board by:

  
J C Cushion

J C Cushion  
Director

Registered office:  
Scale Space  
Imperial College  
White City Campus  
58 Wood Lane  
London  
W12 7RZ

# BC ARCH EBT TRUSTEES LIMITED

## Statement of Financial Position

31 December 2021

	Note	£000	2021 £000	2020 £000
<b>Fixed assets</b>				
Investments	5		90	90
<b>Current assets</b>				
Debtors	6	90		90
<b>Creditors: amounts falling due within one year</b>	7	<u>181</u>		<u>181</u>
<b>Net current liabilities</b>			<u>91</u>	<u>91</u>
<b>Total assets less current liabilities</b>			<u>(1)</u>	<u>(1)</u>
<b>Capital and reserves</b>				
Profit and loss account			<u>(1)</u>	<u>(1)</u>
<b>Shareholders deficit</b>			<u>(1)</u>	<u>(1)</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The company did not trade during the current year or prior year and has not made either a profit or loss.

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements were approved by the board of directors and authorised for issue on ~~Sep 26, 2022~~ and are signed on behalf of the board by:

J C Cushion

J C Cushion  
Director

Company registration number: 08220836

The notes on pages 3 to 6 form part of these financial statements.

# **BC ARCH EBT TRUSTEES LIMITED**

## **Notes to the Financial Statements**

**Year ended 31 December 2021**

### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Scale Space, Imperial College, White City Campus, 58 Wood Lane, London, W12 7RZ.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

#### **Income statement**

The company is dormant as defined by section 1169 of the Companies Act 2006. The company received no income and incurred no expenditure during the current year or prior year and therefore no income statement is presented within these financial statements. There have been no movements in shareholders deficit during the current year or prior year.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

Listed investments are measured at fair value with changes in fair value being recognised in profit or loss.

#### **Investments in associates**

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

# **BC ARCH EBT TRUSTEES LIMITED**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2021**

### **3. Accounting policies *(continued)***

#### **Investments in associates *(continued)***

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income/profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

#### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

#### **Financial instruments**

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

### **4. Employee numbers**

The average number of persons employed by the company during the year, including directors, amounted to 2 (2020: 2).

# BC ARCH EBT TRUSTEES LIMITED

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2021

### 5. Investments

	Shares in group undertakings £000
<b>Cost</b>	
At 1 January 2021 and 31 December 2021	<u>90</u>
<b>Impairment</b>	
At 1 January 2021 and 31 December 2021	<u>-</u>
<b>Carrying amount</b>	
At 31 December 2021	<u>90</u>
At 31 December 2020	<u>90</u>

The company holds shares in Avado Group Limited, which it purchased for £90k. BC Arch EBT Trustees Limited is the trustee of an Employee Benefit Trust (EBT) and holds the shares on behalf of the EBT to allow the issue of share options, in Avado Group Limited, as incentives to the employees and directors of the group.

### 6. Debtors

	2021 £000	2020 £000
Other debtors	<u>90</u>	<u>90</u>

### 7. Creditors: amounts falling due within one year

	2021 £000	2020 £000
Amounts owed to group undertakings and undertakings in which the company has a participating interest	91	91
Other creditors	<u>90</u>	<u>90</u>
	<u>181</u>	<u>181</u>

### 8. Related party transactions

At the period end the company owed £91k (2020: £91k) to group companies.

At the period end the Employee Benefit Trust (EBT) for which BC Arch EBT Trustees Limited is a trustee, is owed £90k (2020: £90k) for shares in Avado Group Limited, which are held on its behalf. At the year end the EBT owed BC Arch EBT Trustees Limited £90k (2020: £90k) for the original purchase of shares.

# **BC ARCH EBT TRUSTEES LIMITED**

## **Notes to the Financial Statements *(continued)***

**Year ended 31 December 2021**

### **9. Controlling party**

At the period end the immediate parent company was BC Arch Holdings, a company registered in Jersey.

At the period end the ultimate parent company was Avado Group Limited, a company registered in Jersey. The registered address of the company is No 2 Forum Grenville Street, St Helier, Jersey, JE1 4HH.