

BP Tradingco Limited
Unaudited Abridged Financial Statements
for the period ended 31 December 2017

BP Tradingco Limited

Company Number: 08291057

ABRIDGED BALANCE SHEET

as at 31 December 2017

	Notes	Dec 17 £	Apr 17 £
Fixed Assets			
Investments	5	2,300,096	2,300,096
		<hr/>	<hr/>
Current Assets			
Cash and cash equivalents		-	19,803
Creditors: Amounts falling due within one year	6	(1,374)	(19,803)
		<hr/>	<hr/>
Net Current Liabilities		(1,374)	-
		<hr/>	<hr/>
Total Assets less Current Liabilities		2,298,722	2,300,096
		<hr/> <hr/>	<hr/> <hr/>
Capital and Reserves			
Called up share capital		9,600	9,600
Share premium account	7	2,290,496	2,290,496
Profit and Loss Account		(1,374)	-
		<hr/>	<hr/>
Equity attributable to owners of the company		2,298,722	2,300,096
		<hr/> <hr/>	<hr/> <hr/>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A (Small Entities).

All of the members have consented to the preparation of abridged accounts in accordance with section 444(2A) of the Companies Act 2006.

The company has taken advantage of the exemption under section 444 not to file the Abridged Profit and Loss Account and Directors' Report.

For the financial period ended 31 December 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit and loss for the financial period 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.

Approved by the Board and authorised for issue on 16 May 2018 and signed on its behalf by

B G McInnes
Director

BP Tradingco Limited

NOTES TO THE ABRIDGED FINANCIAL STATEMENTS

for the period ended 31 December 2017

1. GENERAL INFORMATION

BP Tradingco Limited is a company limited by shares incorporated in United Kingdom

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Statement of compliance

The financial statements of the company for the period ended 31 December 2017 have been prepared in accordance with the provisions of FRS 102 Section 1A (Small Entities) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention except for certain properties and financial instruments that are measured at revalued amounts or fair values, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for assets. The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Cash flow statement

The company has availed of the exemption in FRS 102 Section 1A from the requirement to prepare a Cash Flow Statement because it is classified as a small company.

Investments

Investments held as fixed assets are stated at cost less provision for any permanent diminution in value. Income from other investments together with any related tax credit is recognised in the profit and loss account in the year in which it is receivable.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the period and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Balance Sheet date.

Share capital of the company

Ordinary share capital

The ordinary share capital of the company is presented as equity.

3. PERIOD OF FINANCIAL STATEMENTS

The financial statements are for the 8 month period ended 31 December 2017.

4. EMPLOYEES

The average monthly number of employees, including directors, during the period was as follows: 2 (30/04/17 - 2)

5. INVESTMENTS

	Group and participating interests/ joint ventures £
Investments	
Cost	
At 31 December 2017	2,300,096
Net book value	
At 31 December 2017	2,300,096
At 30 April 2017	2,300,096

5.1. Holdings in related undertakings

The company holds 20% or more of the share capital of the following company:

Name	Country of incorporation	Nature of business	Details of investment	Proportion held by company
Subsidiary undertaking				
Brooks Packaging Limited	United Kingdom	Supply of packaging	Ordinary £1 shares	100%

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

	Year ended	Capital and reserves £	Profit for the year £
Brooks Packaging Limited	31 December 2017	2,285,550	(15,605)

In the opinion of the directors, the value to the company of the unlisted investments is not less than the book

amount shown above.

6. CREDITORS	Dec 17	Apr 17
Amounts falling due within one year	£	£
Amounts owed to group companies	1,374	19,803

7. RESERVES

Share Premium Reserve

The amount carried forward is the premium that arose on the acquisition of Brooks Packaging in 2014.

8. PARENT AND ULTIMATE PARENT COMPANY

The company regards Kite Packaging Limited as its parent company.

The company's ultimate parent undertaking is Kite Packaging Group Holdings Limited.
Kite Packaging Group Holdings Limited is regarded as both the controlling party and the ultimate controlling party.

The parent of the largest group in which the results are consolidated is Kite Packaging Group Holdings Limited.

9. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the company since the period-end.

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.