

COMPANY REGISTRATION NUMBER: 10520614

BPP Investments Limited

Filleted Unaudited Financial Statements

31 December 2018

BPP Investments Limited

Financial Statements

Year ended 31 December 2018

Contents	Page
Balance sheet	1
Notes to the financial statements	3

BPP Investments Limited

Balance Sheet

31 December 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	5	1,046	1,512
Current assets			
Debtors	6	809	6,120
Cash at bank and in hand		24,338	25,744
		-----	-----
		25,147	31,864
Creditors: amounts falling due within one year	7	20,382	23,086
		-----	-----
Net current assets		4,765	8,778
		-----	-----
Total assets less current liabilities		5,811	10,290
Provisions		198	287
		-----	-----
Net assets		5,613	10,003
		-----	-----
Capital and reserves			
Called up share capital		100	100
Profit and loss account		5,513	9,903
		-----	-----
Shareholders funds		5,613	10,003
		-----	-----

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

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31 December 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

BPP Investments Limited

Balance Sheet *(continued)*

31 December 2018

These financial statements were approved by the board of directors and authorised for issue on 29 March 2019 ,
and are signed on behalf of the board by:

B P Phillips

Director

Company registration number: 10520614

BPP Investments Limited

Notes to the Financial Statements

Year ended 31 December 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 23 Lea Road, Enfield, EN2 0LA, United Kingdom.

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

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.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable services rendered, stated net of discounts and of Value Added Tax.

Taxation

Current tax is recognised on taxable profit for the current and, where not previously recognised, past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 33% straight line

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.

4. Staff numbers

The average number of persons employed by the company during the year amounted to 1 (2017: 1).

5. Tangible assets

	Equipment
	£
Cost	
At 1 January 2018	2,268
Additions	435

At 31 December 2018	2,703

Depreciation	
At 1 January 2018	756
Charge for the year	901

At 31 December 2018	1,657

Carrying amount	
At 31 December 2018	1,046

At 31 December 2017	1,512

6. Debtors

	2018	2017
	£	£
Trade debtors	—	5,720
Other debtors	809	400
	----	-----
	809	6,120
	----	-----

7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Corporation tax	10,176	13,196
Other creditors	10,206	9,890
	-----	-----
	20,382	23,086
	-----	-----

8. Related party transactions

Information about related party transactions and outstanding balances is outlined below: Key management personnel:

	2018	2017
	£	£
Balance due to key management personnel	460	8,568
	----	-----

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.