

BHP GENERATION LIMITED
No. SC351193

FILLETED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021



BHP GENERATION LIMITED

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BHP GENERATION LIMITED**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
Current assets			
Debtors	3	8,672	8,672
Creditors: amounts falling due within one year	4	<u>(23,000)</u>	<u>(23,000)</u>
Net current liabilities		<u>(14,328)</u>	<u>(14,328)</u>
Capital and reserves			
Called up share capital	5	10,000	10,000
Profit and loss reserves		<u>(24,328)</u>	<u>(24,328)</u>
Total equity		<u>(14,328)</u>	<u>(14,328)</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

The directors confirm that the company was entitled to exemption from the requirement to have an audit under the provisions of section 477(1) of the Companies Act 2006 and that the members have not required the company to obtain an audit for the year in accordance with section 476(1) of that Act. The directors acknowledge their responsibility to ensure that the company keeps accounting records in accordance with section 386 and to prepare accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its results for that financial year in accordance with section 394 and which otherwise comply with the Companies Act 2006 as far as applicable to the company.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 20 September 2022 and are signed on its behalf by:



Kenneth Whittaker
Director

Company Registration No. SC351193

BHP GENERATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The company has taken advantage of the exemption not to disclose details of transactions and balances with other members of the group.

1.2 Going concern

The financial statements have not been prepared on a going concern basis as the company is due to be wound up. The financial statements have been prepared on a break up basis and taking assurances from the directors and shareholders that it is their intention to provide such assistance as it required to enable the company to fully meet its financial commitments.

1.3 Profit and loss account

The company has not traded during the year or the preceding financial period. During this time, the company received no income and incurred no expenditure and therefore no Profit and loss account is presented in these financial statements.

1.4 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2021 Number	2020 Number
Total	2	2

3 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Amounts owed by group undertakings	8,672	8,672

BHP GENERATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Amounts owed to group undertakings	23,000	23,000
	<u>23,000</u>	<u>23,000</u>

5 Called up share capital

	2021 Number	2020 Number	2021 £	2020 £
Ordinary share capital Issued and fully paid				
Ordinary shares of £1 each	10,000	10,000	10,000	10,000
	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>

6 Parent company

BHP Generation Limited is a wholly owned subsidiary of its parent company Whittaker Group Limited, a company incorporated in Scotland.

7 Company information

BHP Generation Limited is a private company limited by shares incorporated in Scotland. The registered office is 28 Albyn Place, Aberdeen, AB10 1YL.