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**BBS NT PARK CENTRAL (A) LIMITED**

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**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

**BBS NT PARK CENTRAL (A) LIMITED**  
**REGISTERED NUMBER: 10558373**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2020**

	Note	2020 £	2020 £	2019 £	2019 £
<b>Current assets</b>					
Stocks	4	8,121,139		8,121,139	
Debtors: amounts falling due within one year	5	103,239		80,706	
Cash at bank and in hand	6	372,115		281,390	
		<u>8,596,493</u>		<u>8,483,235</u>	
Creditors: amounts falling due within one year	7	(2,316,875)		(2,327,300)	
<b>Net current assets</b>			<u>6,279,618</u>		<u>6,155,935</u>
<b>Total assets less current liabilities</b>			<u>6,279,618</u>		<u>6,155,935</u>
Creditors: amounts falling due after more than one year	8		(4,749,240)		(4,749,240)
<b>Net assets</b>			<u><u>1,530,378</u></u>		<u><u>1,406,695</u></u>
<b>Capital and reserves</b>					
Called up share capital			1,200,691		1,200,691
Profit and loss account			329,687		206,004
			<u><u>1,530,378</u></u>		<u><u>1,406,695</u></u>

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**BBS NT PARK CENTRAL (A) LIMITED**  
**REGISTERED NUMBER: 10558373**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 DECEMBER 2020**

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The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....  
**L Waines**  
Director

Date: 16 July 2021

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**1. General information**

BBS NT Park Central (A) Limited is a private company limited by shares. The company is incorporated in England and Wales and its registered office is Adisson Management Limited, 104 Lancaster Gate, First Floor, London, England, W2 3NT. The company number is 10558373.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

**2.3 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**2.4 Finance costs**

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

**2.5 Borrowing costs**

All borrowing costs are recognised in profit or loss in the year in which they are incurred.

**2.6 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**2.7 Stocks**

Stocks are stated at the lower of cost and net realisable value, being the estimated selling price less costs to complete and sell.

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

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**2. Accounting policies (continued)****2.8 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.9 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.10 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2019 - 2).

**4. Stocks**

	2020 £	2019 £
Land and buildings	8,121,139	8,121,139
	<u>8,121,139</u>	<u>8,121,139</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**5. Debtors**

	2020 £	2019 £
Trade debtors	27,449	34,163
Other debtors	53,318	46,543
Prepayments and accrued income	22,472	-
	<u>103,239</u>	<u>80,706</u>

**6. Cash and cash equivalents**

	2020 £	2019 £
Cash at bank and in hand	372,115	281,390
	<u>372,115</u>	<u>281,390</u>

**7. Creditors: Amounts falling due within one year**

	2020 £	2019 £
Amounts owed to group undertakings	2,212,945	2,212,945
Corporation tax	18,219	12,135
Other creditors	9,244	9,246
Accruals and deferred income	76,467	92,974
	<u>2,316,875</u>	<u>2,327,300</u>

**8. Creditors: Amounts falling due after more than one year**

	2020 £	2019 £
Bank loans	4,749,240	4,749,240
	<u>4,749,240</u>	<u>4,749,240</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**9. Related party transactions**

At the balance sheet date, the company owed £2,212,945 (2019: £2,212,945) to BA Holding Solutions (Jersey) Ltd, its parent company.

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.