

Company Registration No. 01537697 (England and Wales)

**WATERLOO ROAD SUNSET LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**FILLETED ACCOUNTS**

**Tavistock House South**  
**Tavistock Square**  
**London**  
**WC1H 9LG**

**Rayner Essex LLP**  
**Chartered Accountants**

# **WATERLOO ROAD SUNSET LTD**

## **CONTENTS**

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|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Statement of financial position   | 1           |
| Notes to the financial statements | 2 - 3       |

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# WATERLOO ROAD SUNSET LTD

## STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

|   | Notes | 2021<br>£      | £            | 2020<br>£      | £             |
|---|-------|----------------|--------------|----------------|---------------|
| <b>Current assets</b>                                 |       |                |              |                |               |
| Debtors   | 3     | 1,338          |              | 50,187         |               |
| Cash at bank and in hand                              |       | 6,464          |              | 9,841          |               |
|   |       | <u>7,802</u>   |              | <u>60,028</u>  |               |
| <b>Creditors: amounts falling due within one year</b> | 4     | <u>(6,586)</u> |              | <u>(5,346)</u> |               |
| <b>Net current assets</b>                             |       |                | 1,216        |                | 54,682        |
| <b>Capital and reserves</b>                           |       |                |              |                |               |
| Called up share capital                               | 5     |                | 100          |                | 100           |
| Profit and loss reserves                              |       |                | 1,116        |                | 54,582        |
| <b>Total equity</b>                                   |       |                | <u>1,216</u> |                | <u>54,682</u> |

The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 3 November 2021 and are signed on its behalf by:

C E Owen  
Director

P Blanden  
Director

Company Registration No. 01537697

# WATERLOO ROAD SUNSET LTD

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

It is the intention of the directors to apply to strike off the company from the Companies House register in the near future and, as a result, the going concern basis is no longer considered appropriate.

For the above reason, the directors and members have determined that the going concern basis is no longer appropriate, and the financial statements have been prepared on a basis other than going concern in order to give a true and fair view of the assets, liabilities, financial position and the results of the company for the year ended 31 March 2021. This basis includes writing the company's assets down to net realisable value. No provision has been made for the future costs of terminating the business unless such costs were committed to at the statement of financial position date.

##### 1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.4 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

###### *Current tax*

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

###### *Deferred tax*

Deferred taxation is provided in full in respect of taxation deferred by timing differences between the treatment of certain items for taxation and accounting purposes.

#### 2 Employees

There were no employees during the current and prior financial year, other than the directors of the company.

|       | 2021<br>Number | 2020<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |
|       | ==             | ==             |

# WATERLOO ROAD SUNSET LTD

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

|   |              |               |
|---|--------------|---------------|
| <b>3 Debtors</b>                            | <b>2021</b>  | <b>2020</b>   |
|   | <b>£</b>     | <b>£</b>      |
| <b>Amounts falling due within one year:</b> |              |               |
| Amounts due from group undertakings         | 1,338        | 45,790        |
| Other debtors                               | -            | 4,397         |
|   | <u>1,338</u> | <u>50,187</u> |

|   |              |              |
|---|--------------|--------------|
| <b>4 Creditors: amounts falling due within one year</b> | <b>2021</b>  | <b>2020</b>  |
|   | <b>£</b>     | <b>£</b>     |
| Trade creditors   | -            | 1,890        |
| Amounts due to group undertakings                       | 4,786        | 1,056        |
| Other creditors   | 1,800        | 2,400        |
|   | <u>6,586</u> | <u>5,346</u> |

An unlimited cross guarantee and debenture between the company and fellow group undertakings is held by the company's bankers.

|                                  |             |             |
|----------------------------------|-------------|-------------|
| <b>5 Called up share capital</b> | <b>2021</b> | <b>2020</b> |
|                                  | <b>£</b>    | <b>£</b>    |
| <b>Ordinary share capital</b>    |             |             |
| <b>Issued and fully paid</b>     |             |             |
| 100 Ordinary shares of £1 each   | 100         | 100         |
|                                  | <u>100</u>  | <u>100</u>  |

|  |  |
|--|--|
| <b>6 Parent company</b>  |  |
| The ultimate parent company is Bopco Limited, a private company limited by shares incorporated in England and Wales. |  |

|  |  |
|--|--|
| <b>7 Related party transactions</b>  |  |
| In the prior year to 31 March 2020 an amount due of £41,941 to a connected company incorporated in Hong Kong, and under the control of certain directors of Waterloo Road Sunset Ltd, was written back as the Hong Kong company was no longer on the Company Register. |  |

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|---|--|
| <b>8 Company information</b>  |  |
| Waterloo Road Sunset Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Faulkner House, Victoria Street, St Albans, Hertfordshire, AL1 3SE. |  |

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.