

Company registration number 02341008 (England and Wales)

BILLINGTON FOOD INGREDIENTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 4 SEPTEMBER 2022
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BILLINGTON FOOD INGREDIENTS LIMITED

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BILLINGTON FOOD INGREDIENTS LIMITED

BALANCE SHEET

AS AT 4 SEPTEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	3	182,000		182,000	
		<u> </u>		<u> </u>	
Net current assets			182,000		182,000
			<u> </u>		<u> </u>
Capital and reserves					
Called up share capital			179,000		179,000
Share premium account			3,000		3,000
			<u> </u>		<u> </u>
Total equity			182,000		182,000
			<u> </u>		<u> </u>

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

For the financial period ended 4 September 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The director acknowledges her 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 period 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 May 2023 and are signed on its behalf by:

S G Hughes
Director

Company Registration No. 02341008

BILLINGTON FOOD INGREDIENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 4 SEPTEMBER 2022

1 Accounting policies

Company information

Billington Food Ingredients Limited is a private company limited by shares incorporated in England and Wales. The registered office is Cunard Building, Water Street, Liverpool, Merseyside, L3 1EL.

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 Profit and loss account

The company has not traded during the period 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.

1.3 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1.4 Equity instruments

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

BILLINGTON FOOD INGREDIENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 4 SEPTEMBER 2022

2 Employees

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

	2022	2021
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

3 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Amounts owed by group undertakings	182,000	182,000
	<u> </u>	<u> </u>

4 Events after the reporting date

On 26 October 2022 the company provided a fixed and floating charge over all the assets of the company in favour of Barclays Bank plc.

5 Ultimate parent undertaking

The ultimate parent undertaking is Edward Billington and Son Limited, which is incorporated in England and Wales.

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.