

Company registration number: **09509496**

AMENDED

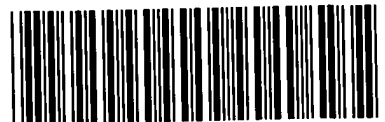
AMENDED

BPP Group Ltd

UNAUDITED FINANCIAL STATEMENTS

for the year ended 31 March 2018

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BPP Group Ltd

Unaudited Financial Statements

Year ended 31 March 2018

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BPP Group Ltd

Officers and Professional Advisers

Year ended 31 March 2018

Directors

Mr John Bowden

Mr Kevin Parry

Company secretary

Mr John Bowden

Registered office

17 Claremont Road
Sale
Cheshire
M33 7DZ
United Kingdom

Accountant

A&C Chartered Accountants

Marsland Chambers
1a Marsland Road
Manchester
Cheshire
M33 3HP
United Kingdom

BPP Group Ltd

Directors' Report

Year ended 31 March 2018

The directors present their report and the unaudited financial statements of the company for the year ended 31 March 2018.

DIRECTORS

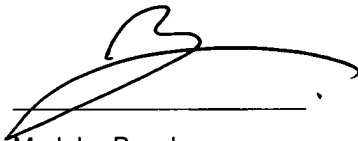
The directors who served the company during the year were as follows:

Mr John Bowden

Mr Kevin Parry

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.



Mr John Bowden

Director

19 / 11 / 2020

BPP Group Ltd

Chartered accountant's report to the board of directors on the preparation of the unaudited statutory financial statements of BPP Group Ltd

Year ended 31 March 2018

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of BPP Group Ltd for the year ended 31 March 2018 which comprise the income statement, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of BPP Group Ltd, as a body. Our work has been undertaken solely to prepare for your approval the financial statements of BPP Group Ltd and state those matters that we have agreed to state to the Board of Directors of BPP Group Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than BPP Group Ltd and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that BPP Group Ltd has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of BPP Group Ltd. You consider that BPP Group Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of BPP Group Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



A&C Chartered Accountants

Marsland Chambers
1a Marsland Road
Manchester
Cheshire
M33 3HP
United Kingdom

BPP Group Ltd

Income Statement

Year ended 31 March 2018

	2018	2017
	£	£
Turnover	35,743	21,847
Gross profit	35,743	21,847
Administrative expenses	(23,736)	(13,530)
Operating profit	12,007	8,317
Interest payable and similar expenses	(11,478)	(4,910)
Profit before tax	529	3,407
Tax on profit	(1,307)	(1,301)
(Loss)/profit for the financial year	(778)	2,106

The company has no other recognised items of income or expense other than the results for the year as set out above.

The notes on pages 7 to 10 form part of these financial statements.

BPP Group Ltd

Statement of Financial Position

31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	5	308,278	314,633
Current assets			
Debtors	6	200	14,465
Cash at bank and in hand		5,325	-
		<u>5,525</u>	<u>14,465</u>
Creditors: amounts falling due within one year	7	<u>(3,058)</u>	<u>(10,857)</u>
Net current assets		<u>2,467</u>	<u>3,608</u>
Total assets less current liabilities		<u>310,745</u>	<u>318,241</u>
Creditors: amounts falling due after more than one year	8	<u>(309,217)</u>	<u>(315,935)</u>
Net assets		<u>1,528</u>	<u>2,306</u>
Capital and reserves			
Called up share capital		200	200
Profit and loss account		<u>1,328</u>	<u>2,106</u>
Shareholders funds		<u>1,528</u>	<u>2,306</u>

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

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

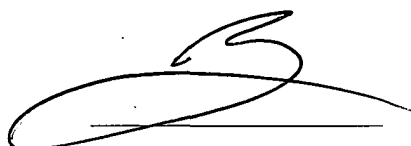
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 7 to 10 form part of these financial statements.

BPP Group Ltd

Statement of Financial Position (continued)

31 March 2018



Mr John Bowden

Director

19/11/2020

Company registration number: 09509496

The notes on pages 7 to 10 form part of these financial statements.

BPP Group Ltd

Notes to the Financial Statements

Year ended 31 March 2018

1 General information

The company is a private company limited by shares and is registered in England and Wales. The address of the registered office is 17 Claremont Road, Sale, Cheshire, M33 7DZ, United Kingdom.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102 Section 1A, 'The Financial Reporting Standard applicable to the UK and Republic of Ireland'.

3 Accounting policies

BASIS OF PREPARATION

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain assets.

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

TURNOVER

Turnover is measured at the fair value of the consideration received or receivable for goods supplied, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer, usually on despatch of the goods; the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

CURRENT TAX

Current tax is recognised on taxable profit for the current and 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.

TANGIBLE ASSETS

Tangible assets are initially measured at cost, and are subsequently measured at cost less any accumulated depreciation and accumulated impairment losses or at a revalued amount.

Any tangible assets carried at a revalued amount 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 capital and reserves. However, the increase is recognised in profit or loss to the extent that 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 capital and reserves. If a revaluation decrease exceeds the accumulated

BPP Group Ltd

Notes to the Financial Statements (continued)

Year ended 31 March 2018

revaluation gains accumulated in capital and reserves in respect of that asset, the excess is recognised in profit or loss.

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

Land and buildings

Straight line over 50 years

IMPAIRMENT

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.

FINANCIAL INSTRUMENTS

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows: Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost. Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price and are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

All equity instruments regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4 Average number of employees

The average number of persons employed by the company during the year was Nil (2017: Nil).

BPP Group Ltd

Notes to the Financial Statements (continued)

Year ended 31 March 2018

5 Tangible assets

	Land and buildings £
Cost	
At 1 April 2017 and 31 March 2018	317,732
Depreciation	
At 1 April 2017	3,099
Charge	6,355
At 31 March 2018	9,454
Carrying amount	
At 31 March 2018	308,278
At 31 March 2017	314,633

6 Debtors

	2018 £	2017 £
Other debtors	200	14,465

7 Creditors: amounts falling due within one year

	2018 £	2017 £
Taxation and social security	2,608	1,301
Other creditors	450	9,556
	3,058	10,857

BPP Group Ltd

Notes to the Financial Statements (continued)

Year ended 31 March 2018

8 Creditors: amounts falling due after more than one year

	2018	2017
	£	£
Bank loans and overdrafts	215,610	222,328
Other creditors	93,607	93,607
	<u>309,217</u>	<u>315,935</u>

National Westminster Bank PLC holds a fixed and floating charge over the assets of the company in respect of a mortgage totalling £215,610 (2017 - £222,328)

9 Controlling party

During the year ended 31 March 2018, the directors controlled the company by virtue of a controlling interest of 100% of the issued ordinary share capital.

10 Amended financial statements

These financial statements; replace the original financial statements, are now the statutory financial statements and are prepared as they were at the date of the original financial statements.

BPP Group Ltd

Detailed Income Statement

Year ended 31 March 2018

TURNOVER

	2018	2017
	£	£
Sales	35,743	21,847

Gross profit

35,743	21,847
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ADMINISTRATIVE EXPENSES

	2018	2017
	£	£
Rates	17,106	9,331
Accountancy fees	225	225
Bank charges	50	875
Depreciation of tangible assets	6,355	3,099
	23,736	13,530

Operating profit

12,007	8,317
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INTEREST PAYABLE AND SIMILAR EXPENSES

	2018	2017
	£	£
Other interest payable and similar expenses	11,478	4,910

Profit before tax

529	3,407
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BPP Group Ltd

Detailed Income Statement (continued)

Year ended 31 March 2018

TAX ON PROFIT

	2018	2017
	£	£
Corporation tax charge	1,307	1,301
(Loss)/profit for the financial year	(778)	2,106