
B AND A LONDON LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 DECEMBER 2019

B AND A LONDON LIMITED
REGISTERED NUMBER: 09716958

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
Fixed assets			
Investments	4	200	200
		<u>200</u>	<u>200</u>
Current assets			
Debtors: amounts falling due within one year	5	4,703	2,765
		<u>4,703</u>	<u>2,765</u>
Creditors: amounts falling due within one year	6	(4,703)	(2,765)
		<u>-</u>	<u>-</u>
Net current assets		-	-
Total assets less current liabilities		<u>200</u>	<u>200</u>
Net assets		<u>200</u>	<u>200</u>
Capital and reserves			
Called up share capital	7	200	200
		<u>200</u>	<u>200</u>

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:

B AND A LONDON LIMITED
REGISTERED NUMBER: 09716958

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2019

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B Hardwick

Director

Date: 23 December 2020

The notes on pages 3 to 5 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

1. General information

B and A London Limited is a company limited by shares incorporated in England within the United Kingdom. The address of the registered office is given in the company information page of these financial statements. The company's principal activity is that of a holding company.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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 Valuation of investments

Investments in subsidiaries are measured at cost less accumulated impairment.

2.3 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.

2.4 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.

2.5 Dividends

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2018 - 2).

B AND A LONDON LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

4. Fixed asset investments

	Investments in subsidiary companies £
Cost or valuation	
At 1 January 2019	200
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At 31 December 2019	<u>200</u>

5. Debtors

	2019 £	2018 £
Amounts owed by group undertakings	4,703	2,765
	<hr/>	<hr/>
	<u>4,703</u>	<u>2,765</u>

6. Creditors: Amounts falling due within one year

	2019 £	2018 £
Other creditors	4,703	2,765
	<hr/>	<hr/>
	<u>4,703</u>	<u>2,765</u>

B AND A LONDON LIMITED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

7. Share capital

	2019 £	2018 £
Allotted, called up and fully paid		
100 (2018 - 100) Ordinary A shares of £1.00 each	100	100
100 (2018 - 100) Ordinary B shares of £1.00 each	100	100
	<hr/>	<hr/>
	200	200
	<hr/>	<hr/>

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.