

**BCH COMMERCIAL INVESTMENTS LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

BCH Commercial Investments Limited
Unaudited Financial Statements
For The Year Ended 31 March 2020

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BCH Commercial Investments Limited
Balance Sheet
As at 31 March 2020

Registered number: 10311571

		2020		2019 as restated	
	Notes	£	£	£	£
FIXED ASSETS					
Investments in jointly controlled and associate entities	3		140		140
			<u>140</u>		<u>140</u>
CURRENT ASSETS					
Debtors	4	1,204,064		754,064	
Cash at bank and in hand		241,615		692,676	
		<u>1,445,679</u>		<u>1,446,740</u>	
Creditors: Amounts Falling Due Within One Year	5		<u>(24,090)</u>		<u>(24,090)</u>
NET CURRENT ASSETS (LIABILITIES)			<u>1,421,589</u>		<u>1,422,650</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,421,729</u>		<u>1,422,790</u>
NET ASSETS			<u>1,421,729</u>		<u>1,422,790</u>
CAPITAL AND RESERVES					
Called up share capital	6		1,001		1,001
Profit and Loss Account			<u>1,420,728</u>		<u>1,421,789</u>
SHAREHOLDERS' FUNDS			<u>1,421,729</u>		<u>1,422,790</u>

BCH Commercial Investments Limited
Balance Sheet (continued)
As at 31 March 2020

For the year ending 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Benjamin Herbert

Director

05/06/2020

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

BCH Commercial Investments Limited
Notes to the Financial Statements
For The Year Ended 31 March 2020

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Investments in jointly controlled and associate entities

Investments in Jointly Controlled Entities

Investments in jointly controlled entities are accounted for in accordance with the provisions of FRS 102 section 1A Small Entities. The cost model has been chosen and Investments in jointly controlled entities are therefore shown at cost less any accumulated impairment losses.

Dividends and other distributions received from jointly controlled entities are recognised as income without regard to whether the distributions are from accumulated profits of the jointly controlled entities arising before or after the date of acquisition.

Investments in Associate Entities

Investments in associates are accounted for in accordance with the provisions of FRS 102 section 1A Small Entities. The cost model has been chosen and investments in associated entities are therefore shown at cost less any accumulated impairment losses.

Dividends and other distributions received from associate entities are recognised as income without regard to whether the distributions are from accumulated profits of the associate entities arising before or after the date of acquisition.

1.3. Impairment of Investments

In the event that the recoverable amount of an investment in an associate or a jointly controlled entity is less than its carrying amount, the company will reduce the carrying amount to the recoverable amount. The reduction will be an Impairment loss and this will be recognised in the profit and loss account for the period of account.

1.4. Restatement of Previous Accounts

These Financial Statements include a restatement of the 2019 comparatives. The detail of this disclosure is as follows:

- (a) An acquisition of share capital in an associate entity occurred in a prior period but was not recorded.
- (b) The acquisition cost of the share capital was £90
- (c) In accordance with the existing accounting policies, the investment in the associate entity is carried at cost and no adjustment has been made for any impairment losses.

BCH Commercial Investments Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2020

2. Average Number of Employees

Average number of employees, during the year was as follows:

	2020	2019
Office and administration	2	2
	<u>2</u>	<u>2</u>

3. Investments in jointly controlled and associate entities

	Unlisted £
Cost	
As at 1 April 2019	140
As at 31 March 2020	<u>140</u>
Provision	
As at 1 April 2019	-
As at 31 March 2020	<u>-</u>
Net Book Value	
As at 31 March 2020	<u>140</u>
As at 1 April 2019	<u>140</u>

4. Debtors

	2020 £	2019 as restated £
Due within one year		
Due after more than one year		
Amounts owed by associates	1,204,064	754,064
	<u>1,204,064</u>	<u>754,064</u>

5. Creditors: Amounts Falling Due Within One Year

	2020 £	2019 as restated £
Director's loan account	24,090	24,090
	<u>24,090</u>	<u>24,090</u>

BCH Commercial Investments Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2020

6. Share Capital

	2020	2019 as restated
Allotted, Called up and fully paid	1,001	1,001

7. General Information

BCH Commercial Investments Limited is a private company, limited by shares, incorporated in England & Wales, registered number 10311571. The registered office is 23a Gold Tops, Newport, NP20 4UL.