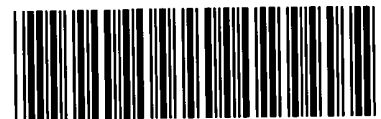


BWTUC (TRADING) LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016
PAGES FOR FILING WITH REGISTRAR

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BWTUC (TRADING) LIMITED

COMPANY INFORMATION

Directors	Mr S Barnshaw Ms R Conroy Mr S McBride Ms A E Pike Mr E J Pryle Mr S Pryle Mr B Schouwenburg Mr M J Smith Mr M Vardy
Secretary	Fisher Jones Greenwood LLP
Company number	01968614
Registered office	1a Charter Court Newcomen Way Severalls Industrial Park Colchester CO4 9YA
Accountants	Leigh Saxton Green LLP Mutual House 70 Conduit Street London W1S 2GF
Business address	68 Clapham Manor Street Clapham London SW4 6DZ
Bankers	Unity Trust Bank Plc 9 Brindley Place Birmingham B1 2HB

BWTUC (TRADING) LIMITED

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BWTUC (TRADING) LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Property, plant and equipment	3		581,137		446,162
Investments	4		40,144		40,144
			<u>621,281</u>		<u>486,306</u>
Current assets					
Inventories		6,543		6,011	
Trade and other receivables	5	733,486		1,189,127	
Cash at bank and in hand		<u>1,145,945</u>		<u>933,025</u>	
		1,885,974		2,128,163	
Current liabilities	6	<u>(69,491)</u>		<u>(80,579)</u>	
Net current assets			<u>1,816,483</u>		<u>2,047,584</u>
Total assets less current liabilities			<u><u>2,437,764</u></u>		<u><u>2,533,890</u></u>
Equity					
Called up share capital	7		94		94
Capital redemption reserve			3		3
Retained earnings			<u>2,437,667</u>		<u>2,533,793</u>
Total equity			<u><u>2,437,764</u></u>		<u><u>2,533,890</u></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 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

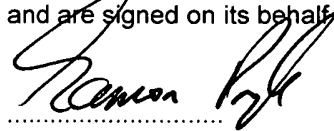
These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

BWTUC (TRADING) LIMITED

STATEMENT OF FINANCIAL POSITION (CONTINUED)

AS AT 31 DECEMBER 2016

The financial statements were approved by the board of directors and authorised for issue on 17th May 2017
and are signed on its behalf by:



Mr E J Pryle
Director

Company Registration No. 01968614

BWTUC (TRADING) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

Company information

BWTUC (Trading) Limited is a private company limited by shares incorporated in England and Wales. The registered office is 1a Charter Court, Newcomen Way, Severalls Industrial Park, Colchester, CO4 9YA.

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.

These financial statements for the year ended 31 December 2016 are the first financial statements of BWTUC (Trading) Limited prepared in accordance with FRS 102. The date of transition to FRS 102 was 1 January 2015. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Revenue

Revenue is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT.

Revenue from the sale of goods is recognised at the point at which the goods are provided.

Revenue from services rendered is recognised in the period to which it relates.

1.3 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land	No depreciation
Fixtures, fittings & equipment	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Non-current investments

Interests in subsidiaries, associates and jointly controlled entities are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in profit or loss.

BWTUC (TRADING) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2016

1 Accounting policies

(Continued)

1.5 Impairment of non-current assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.6 Inventories

Inventories are stated at the lower of cost and estimated selling price.

At each reporting date, an assessment is made for impairment.

1.7 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks.

1.8 Equity instruments

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

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense.

The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in the income statement for the period.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 15 (2015 - 14).

BWTUC (TRADING) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

3 Property, plant and equipment

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 1 January 2016	497,263	272,613	769,876
Additions	131,139	20,562	151,701
At 31 December 2016	628,402	293,175	921,577
Depreciation and impairment			
At 1 January 2016	70,401	253,311	323,712
Depreciation charged in the year	6,098	10,630	16,728
At 31 December 2016	76,499	263,941	340,440
Carrying amount			
At 31 December 2016	551,903	29,234	581,137
At 31 December 2015	426,860	19,302	446,162

4 Fixed asset investments

	2016 £	2015 £
Investments	40,144	40,144

Movements in non-current investments

	Shares in group undertakings and participating interests £	Other investments other than loans £	Total £
Cost or valuation			
At 1 January 2016 & 31 December 2016	30,144	10,000	40,144
Carrying amount			
At 31 December 2016	30,144	10,000	40,144
At 31 December 2015	30,144	10,000	40,144

BWTUC (TRADING) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2016

5 Trade and other receivables

	2016	2015
	£	£
Amounts falling due within one year:		
Trade receivables	-	247,550
Amounts due from group undertakings	637,014	899,953
Other receivables	96,472	41,624
	<u>733,486</u>	<u>1,189,127</u>

6 Current liabilities

	2016	2015
	£	£
Trade payables	20,696	27,519
Other taxation and social security	23,482	31,899
Other payables	25,313	21,161
	<u>69,491</u>	<u>80,579</u>

7 Called up share capital

	2016	2015
	£	£
Ordinary share capital Issued and fully paid		
94 Ordinary shares of £1 each	94	94
	<u>94</u>	<u>94</u>

8 Financial commitments, guarantees and contingent liabilities

Unity Trust Bank plc has a charge over 68 Clapham Manor Street, London, SW4 6DZ as security for any monies owing to Unity Trust Bank plc.

The company has guaranteed the bank indebtedness of Events Bars & Catering Limited, a subsidiary undertaking. The guarantee is unlimited.