

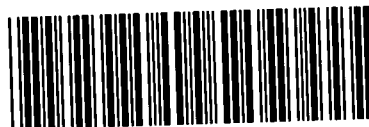
Registration number: 10663292

BL CW Lower GP Company Limited

Unaudited Financial Statements

for the Year Ended 31 March 2019

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COMPANIES HOUSE

BL CW Lower GP Company Limited

(Registration number: 10663292)

Balance Sheet as at 31 March 2019

	Note	31 March 2019 £	31 March 2018 £
Current assets			
Debtors	2	<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>
Capital and reserves			
Called up share capital	3	<u>100</u>	<u>100</u>
Total shareholders' funds		<u>100</u>	<u>100</u>

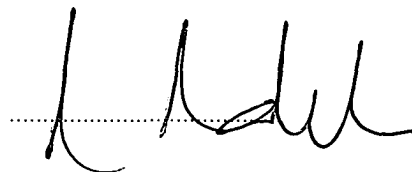
For the financial year ending 31 March 2019 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 13.09.19 and signed on its behalf by:



Director

C. MIDDLETON

The notes on pages 2 to 3 form an integral part of these financial statements.

BL CW Lower GP Company Limited

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019

1 Accounting policies

Basis of preparation

These financial statements were prepared in accordance with Financial Reporting Standard 101 Reduced Disclosure Framework ("FRS 101").

In preparing these financial statements, the company applies the recognition, measurement and disclosure requirements of International Financial Reporting Standards as adopted by the EU ("Adopted IFRSs"), but makes amendments where necessary in order to comply with Companies Act 2006 and has set out below where advantage of the FRS 101 disclosure exemptions has been taken.

The financial statements have been prepared under the historical cost convention. Historical cost is generally based on the fair value of the consideration given in exchange for the assets.

These financial statements are separate financial statements. The company is exempt from the preparation of consolidated financial statements in accordance with Companies Act 2006 Section 400, because it is included in the group financial statements of The British Land Company PLC.

Profit and loss

No profit and loss account has been presented as the company has had no significant accounting transactions, as defined by Companies Act 2006, during the accounting period.

Debtors

Trade and other debtors are initially recognised at fair value and subsequently measured at amortised cost and discounted as appropriate. The Company calculates the expected credit loss for debtors based on lifetime expected credit losses under the IFRS 9 simplified approach.

2 Debtors

	31 March 2019 £	31 March 2018 £
Amounts due from related parties	100	100
	100	100

Debtors from related parties relate to amounts due from group companies which are repayable on demand. There is no interest charged on these balances.

BL CW Lower GP Company Limited

**Notes to the Unaudited Financial Statements for the Year Ended 31 March 2019
(continued)**

3 Share capital

Allotted, called up and fully paid shares

	No.	31 March 2019 £	No.	31 March 2018 £
Ordinary shares of £1 each	100	100	100	100

4 Parent and ultimate parent undertaking

The immediate parent company is BL CW Holdings Limited.

The British Land Company PLC is the smallest and largest group for which group financial statements are available and which include the company. The ultimate holding company and controlling party is The British Land Company PLC. Group financial statements for this company are available on request from British Land, York House, 45 Seymour Street, London, W1H 7LX.