

Unit 25 - Unit 34 Brunel Court Management Company Ltd

(A company limited by guarantee)

Annual Report and Unaudited Abridged Financial Statements
for the Year Ended 30 September 2018

Makinson & Co.
Chartered Certified Accountants
1 Hill Street
Lydney
Glos
GL15 5HB

Unit 25 - Unit 34 Brunel Court Management Company Ltd

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Unit 25 - Unit 34 Brunel Court Management Company Ltd

Company Information

Directors Mr A L Soble
Mr S P Rudge

Company secretary Coupe Property Consultants Ltd

Registered office 7 Rodney Road
Cheltenham
Glos
GL50 1HX

Accountants Makinson & Co.
Chartered Certified Accountants
1 Hill Street
Lydney
Glos
GL15 5HB

Unit 25 - Unit 34 Brunel Court Management Company Ltd

Directors' Report for the Year Ended 30 September 2018

The directors present their report and the abridged financial statements for the year ended 30 September 2018.

Directors of the company

The directors who held office during the year were as follows:

Mr R H Hurn (Resigned 16 August 2018)

Mr A L Soble

Mr S P Rudge

Principal activity

The principal activity of the company is the management of industrial site

Small companies provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Board on 1 March 2019 and signed on its behalf by:

.....
Coupe Property Consultants Ltd
Company secretary

**Chartered Certified Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Unit 25 - Unit 34 Brunel Court Management Company Ltd
for the Year Ended 30 September 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Unit 25 - Unit 34 Brunel Court Management Company Ltd for the year ended 30 September 2018 as set out on pages 4 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/gb/en/discover/public-value/rulebook.html>.

This report is made solely to the Board of Directors of Unit 25 - Unit 34 Brunel Court Management Company Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Unit 25 - Unit 34 Brunel Court Management Company Ltd and state those matters that we have agreed to state to the Board of Directors of Unit 25 - Unit 34 Brunel Court Management Company Ltd, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/gb/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Unit 25 - Unit 34 Brunel Court Management Company Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Unit 25 - Unit 34 Brunel Court Management Company Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Unit 25 - Unit 34 Brunel Court Management Company Ltd. You consider that Unit 25 - Unit 34 Brunel Court Management Company 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 accounts of Unit 25 - Unit 34 Brunel Court Management Company 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 accounts.

.....
Makinson & Co.
Chartered Certified Accountants
1 Hill Street
Lydney
Glos
GL15 5HB

1 March 2019

Unit 25 - Unit 34 Brunel Court Management Company Ltd

Abridged Income and Expenditure Account for the Year Ended 30 September 2018

	Note	2018 £	2017 £
Gross surplus		6,460	3,025
Administrative expenses		(7,078)	(3,047)
Other interest receivable and similar income		<u>3</u>	<u>-</u>
Deficit before tax		(615)	(22)
Taxation		<u>(1)</u>	<u>-</u>
Deficit for the financial year		<u><u>(616)</u></u>	<u><u>(22)</u></u>

The above results were derived from continuing operations.

The company has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 9 form an integral part of these abridged financial statements.

Unit 25 - Unit 34 Brunel Court Management Company Ltd

**Statement of Comprehensive Income
for the Year Ended 30 September 2018**

	2018	2017
	£	£
Deficit for the year	<u>(616)</u>	<u>(22)</u>
Total comprehensive income for the year	<u><u>(616)</u></u>	<u><u>(22)</u></u>

The notes on pages 8 to 9 form an integral part of these abridged financial statements.

Unit 25 - Unit 34 Brunel Court Management Company Ltd

(Registration number: 05152682)

Abridged Balance Sheet as at 30 September 2018

	Note	2018 £	2017 £
Current assets			
Debtors		1,835	2,290
Cash at bank and in hand		12,967	9,083
		14,802	11,373
Creditors: Amounts falling due within one year		(795)	-
Total assets less current liabilities		14,007	11,373
Accruals and deferred income		(3,610)	(360)
Net assets		10,397	11,013
Capital and reserves			
Profit and loss account		10,397	11,013
Total equity		10,397	11,013

For the financial year ending 30 September 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 accounts for the year in question in accordance with section 476; 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 financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

All of the company's members have consented to the preparation of an Abridged Income and Expenditure Account and an Abridged Balance Sheet in accordance with Section 444(2A) of the Companies Act 2006.

Approved and authorised by the Board on 1 March 2019 and signed on its behalf by:

.....
Mr S P Rudge
Director

The notes on pages 8 to 9 form an integral part of these abridged financial statements.

Unit 25 - Unit 34 Brunel Court Management Company Ltd

Statement of Changes in Equity for the Year Ended 30 September 2018

	Profit and loss account £	Total £
At 1 October 2017	11,013	11,013
Deficit for the year	(616)	(616)
	<hr/>	<hr/>
Total comprehensive income	(616)	(616)
	<hr/>	<hr/>
At 30 September 2018	10,397	10,397
	<hr/>	<hr/>
	Profit and loss account £	Total £
At 1 November 2016	11,035	11,035
Deficit for the year	(22)	(22)
	<hr/>	<hr/>
Total comprehensive income	(22)	(22)
	<hr/>	<hr/>
At 30 September 2017	11,013	11,013
	<hr/>	<hr/>

The notes on pages 8 to 9 form an integral part of these abridged financial statements.

Unit 25 - Unit 34 Brunel Court Management Company Ltd

Notes to the Abridged Financial Statements for the Year Ended 30 September 2018

1 General information

The company is a company limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

7 Rodney Road
Cheltenham
Glos
GL50 1HX

These financial statements were authorised for issue by the Board on 1 March 2019.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

These abridged financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These abridged financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Revenue recognition

Income comprises the fair value of the consideration received or receivable for the provision of services in the ordinary course of the company's activities. Income is shown net of value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

Tax

The tax expense for the period comprises current tax. Tax is recognised in profit or loss, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the company operates and generates taxable income.

Unit 25 - Unit 34 Brunel Court Management Company Ltd

Notes to the Abridged Financial Statements for the Year Ended 30 September 2018

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.