

Birch View Flat Management Company Limited

Annual Report and Unaudited Abridged Financial Statements
for the Year Ended 29 April 2019

Birch View Flat Management Company Limited

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Birch View Flat Management Company Limited

Company Information

Director	Mr BH Ali
Registered office	69 Chapel Lane Hale Barns Cheshire WA15 0BN
Bankers	Yorkshire Bank Plc 86 Stamford New Road Altrincham WA14 1DD

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory
Accounts of
Birch View Flat Management Company Limited
for the Year Ended 29 April 2019**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Birch View Flat Management Company Limited for the year ended 29 April 2019 as set out on pages 3 to 5 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Birch View Flat Management Company Limited, 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 Birch View Flat Management Company Limited and state those matters that we have agreed to state to the Board of Directors of Birch View Flat Management Company Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Birch View Flat Management Company Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Birch View Flat Management Company Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Birch View Flat Management Company Limited. You consider that Birch View Flat Management Company Limited 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 Birch View Flat Management Company Limited. 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.

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Shacter Cohen & Bor LLP
31 Sackville Street
Manchester
M1 3LZ

27 January 2020

Birch View Flat Management Company Limited

(Registration number: 08501064)

Abridged Balance Sheet as at 29 April 2019

	Note	2019 £	2018 £
Current assets			
Cash at bank and in hand		12,838	10,012
Creditors: Amounts falling due within one year		<u>(5,606)</u>	<u>(5,546)</u>
Total assets less current liabilities		7,232	4,466
Accruals and deferred income		<u>(6,605)</u>	<u>(3,839)</u>
Net assets		<u>627</u>	<u>627</u>
Capital and reserves			
Called up share capital	<u>3</u>	1	1
Profit and loss account		<u>626</u>	<u>626</u>
Total equity		<u>627</u>	<u>627</u>

For the financial year ending 29 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's 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 director acknowledges his 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

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

Approved and authorised by the director on 27 January 2020

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Mr BH Ali
Director

The notes on pages 4 to 5 form an integral part of these abridged financial statements.

Birch View Flat Management Company Limited

Notes to the Unaudited Abridged Financial Statements for the Year Ended 29 April 2019

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

69 Chapel Lane
Hale Barns
Cheshire
WA15 0BN

These financial statements were authorised for issue by the director on 27 January 2020.

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.

Going concern

The financial statements have been prepared on a going concern basis.

Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/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.

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.

Birch View Flat Management Company Limited

Notes to the Unaudited Abridged Financial Statements for the Year Ended 29 April 2019

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.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Share capital

Allotted, called up and fully paid shares

	2019		2018	
	No.	£	No.	£
Ordinary Share of £1 each	1	1	1	1

4 Related party transactions

Transactions with directors

	At 30 April 2018 £	Repayments by director £	At 29 April 2019 £
2019 Mr BH Ali	5,545	61	5,606

	At 30 April 2017 £	Repayments by director £	At 29 April 2018 £
2018 Mr BH Ali	5,045	500	5,545