

Company Registration No NI 6708

**BRUNSWICK MANOR LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2009**

TUESDAY



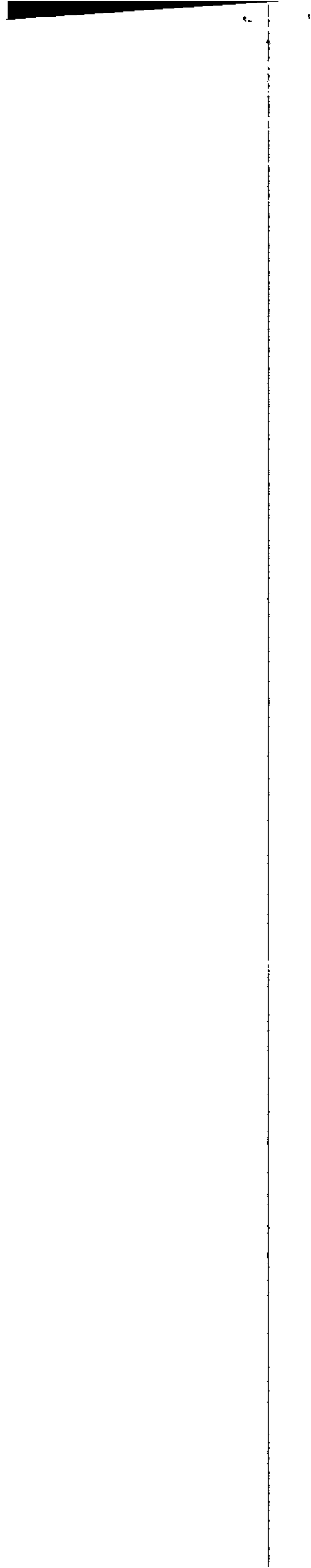
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# BRUNSWICK MANOR LIMITED

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# **BRUNSWICK MANOR LIMITED**

## **COMPANY INFORMATION**

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<b>Directors</b>	David A Dunlop Dale W Robbins
<b>Secretary</b>	Dale W Robbins
<b>Company number</b>	NI 6708
<b>Registered office</b>	4 - 7 Brunswick Manor 116 Abbey Street Bangor BT20 4JD
<b>Independent auditors</b>	Johnston Kennedy DFK Ltd Chartered Accountants Registered Auditors 10 Pilots View Heron Road Belfast BT3 9LE
<b>Business address</b>	4 - 7 Brunswick Manor 116 Abbey Street Bangor BT20 4JD
<b>Bankers</b>	First Trust Bank 85 Main Street Bangor BT20 4BA
<b>Solicitors</b>	Cunningham & Dickey 68 Upper Church Lane Belfast BT1 4LG



# BRUNSWICK MANOR LIMITED

## INDEPENDENT AUDITORS' REPORT TO BRUNSWICK MANOR LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

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We have examined the abbreviated financial statements set out on pages 3 to 6, together with the financial statements of Brunswick Manor Ltd for the year ended 31 July 2009 prepared under Section 396 of the Companies Act 2006

### **Respective responsibilities of directors and auditors**

The directors are responsible for preparing the abbreviated financial statements in accordance with Section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated financial statements to the Registrar of Companies and whether the abbreviated financial statements have been properly prepared in accordance with those provisions and to report our opinion to you.

### **Basis of audit opinion**

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated financial statements and that the abbreviated financial statements to be delivered are properly prepared.

### **Opinion**

In our opinion the company is entitled to deliver abbreviated financial statements prepared in accordance with Section 444(3) of the Companies Act 2006, and the abbreviated financial statements have been properly prepared in accordance with the regulations made under that Section.



Alec Johnston (Senior Statutory Auditor)

On behalf of -

Johnston Kennedy DFK Ltd

Chartered Accountants

Registered Auditors

10 Pilots View

Heron Road

Belfast

BT3 9LE

Date. 8<sup>th</sup> December 2009.





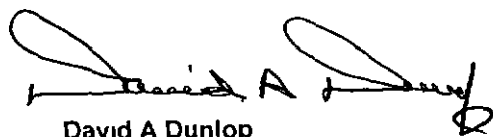
# BRUNSWICK MANOR LIMITED

## ABBREVIATED BALANCE SHEET AS AT 31 JULY 2009

	Notes	2009 £	£	2008 £	£
<b>Fixed assets</b>					
Tangible assets	2 and 3	17,106,011		16,770,800	
<b>Current assets</b>					
Debtors amounts falling due within one year		7,844		625,243	
Debtors amounts falling due after more than one year	4	3,875,000		3,875,000	
Cash at bank and in hand		1,450,768		1,431,101	
		<u>5,333,612</u>		<u>5,931,344</u>	
Creditors amounts falling due within one year		(145,080)		(271,042)	
<b>Net current assets</b>		<u>5,188,532</u>		<u>5,660,302</u>	
<b>Total assets less current liabilities</b>		<u>22,294,543</u>		<u>22,431,102</u>	
Creditors amounts falling due after more than one year	5	(3,262,419)		(3,690,449)	
<b>Provisions for liabilities</b>		<u>(208,574)</u>		<u>(208,221)</u>	
		<u>18,823,550</u>		<u>18,532,432</u>	
<b>Capital and reserves</b>					
Called up share capital	6	100,000		100,000	
Revaluation reserve		13,306,871		13,306,871	
Profit and loss account		5,416,679		5,125,561	
<b>Shareholders' funds - equity interests</b>		<u>18,823,550</u>		<u>18,532,432</u>	

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

The financial statements were approved by the Board on 8-12-09

  
David A Dunlop  
Director

# BRUNSWICK MANOR LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2009

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### 1 Principle accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with United Kingdom generally accepted accounting practice and statute comprising the Companies Act 2006. Accounting standards generally accepted in the United Kingdom, for preparing financial statements giving a true and fair view, are those published by the Institute of Chartered Accountants in Ireland and issued by the Accounting Standards Board

#### 1.2 Cash flow

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cashflow statement on the grounds that it is a small company

#### 1.3 Turnover

Turnover is stated net of trade discounts, VAT and similar taxes and derives from the provision of goods and services falling within the company's ordinary activities

#### 1.4 Tangible fixed assets and depreciation

All tangible fixed assets are initially recorded at historic cost. Depreciation is provided on all tangible fixed assets, other than freehold land and investment properties, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset systematically over its expected useful life, as follows

Office extension	2% straight line
Plant and machinery	20% straight line
Motor vehicles	25% reducing balance

#### 1.5 Investment Properties

Investment properties are included in the balance sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years

Although this accounting policy is in accordance with the applicable accounting standard, SSAP 19, Accounting for investment properties, it is a departure from the general requirement of the Companies Act 2006 for all tangible assets to be depreciated. In the opinion of the directors compliance with the standard is necessary for the financial statements to give a true and fair view. Depreciation or amortisation is only one of many factors reflected in the annual valuation and the amount of this which might otherwise have been charged cannot be separately identified or quantified

Investment properties are revalued annually and the aggregate surplus or deficit is transferred to a revaluation reserve. Full valuations are made by a professional qualified valuers every five years and in the intervening years these valuations are updated by directors with the assistance of professional advice as required. The basis of valuation is included in note 3

#### 1.6 Deferred taxation

Full provision for deferred tax assets and liabilities is provided at current tax rates on differences that arise between the recognition of gains and losses in the financial statements and their recognition in the tax computation, except for differences arising on the revaluation of fixed assets (if no commitment to sell), or gains on any asset sold that will benefit from rollover relief

# BRUNSWICK MANOR LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2009

### 2 Fixed assets

	Tangible assets £
<b>Cost or valuation</b>	
At 1 August 2008	169,677
At 31 July 2008	169,677
<b>Depreciation</b>	
At 1 August 2008	108,877
Charge for the year	4,364
At 31 July 2009	113,241
<b>Net book value</b>	
At 31 July 2009	56,436
At 31 July 2008	60,800

### 3 Investment properties

	Investment properties £
<b>Cost or valuation</b>	
At 1 August 2008	16,710,000
Additions	339,575
At 31 July 2009	17,049,575

In accordance with SSAP 19 investment properties are revalued annually and the aggregate surplus or deficit is transferred to the revaluation reserve. Depreciation is not provided in respect of freehold investment properties. The investment properties were revalued during the year ended 31st July 2006, by Stephen Baillie Estate Agents on the basis of open market values. The directors consider that there is no material change to this valuation at the 31st July 2009.

### 4 Debtors

There are no amounts falling due after more than five years.

### 5 Creditors amounts falling due after more than one year

There are no amounts due after more than five years.

The bank holds a deposit over property at Dunlop Commercial Park registered in the name of Brunswick Manor Limited.

# BRUNSWICK MANOR LIMITED

## NOTES TO THE ABBREVIATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2009

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6	Share capital	2009 £	2008 £
	<b>Authorised</b>		
	1,000,000 Ordinary shares of £1 each	1,000,000	1,000,000
		<u>          </u>	<u>          </u>
	<b>Allotted, called up and fully paid</b>		
	100,000 Ordinary shares of £1 each	100,000	100,000
		<u>          </u>	<u>          </u>

### 7 Transactions with directors

Included in creditors due within one year are amounts owing to directors of £695 (2008 £606)

### 8 Ultimate parent company

The ultimate parent company is Dunlop Enterprises (Investments) Limited, a company incorporated in Northern Ireland