

COMPANY REGISTRATION NUMBER 00489194

**TWICKENHAM DISTRICT MASONIC COUNCIL
LIMITED**

COMPANY LIMITED BY GUARANTEE

UNAUDITED ABBREVIATED ACCOUNTS

31 AUGUST 2015

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TWICKENHAM DISTRICT MASONIC COUNCIL LIMITED COMPANY LIMITED BY GUARANTEE

ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2015

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TWICKENHAM DISTRICT MASONIC COUNCIL LIMITED COMPANY LIMITED BY GUARANTEE

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF TWICKENHAM DISTRICT MASONIC COUNCIL LIMITED

YEAR ENDED 31 AUGUST 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Twickenham District Masonic Council Limited for the year ended 31 August 2015 which comprise the Balance Sheet and the related notes 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 icaew.com/regulations.

This report is made solely to the Board of Directors of Twickenham District Masonic Council 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 abbreviated accounts of Twickenham District Masonic Council Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Twickenham District Masonic Council Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Twickenham District Masonic Council Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and loss of Twickenham District Masonic Council Limited. You consider that Twickenham District Masonic Council 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 abbreviated accounts of Twickenham District Masonic Council 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 abbreviated accounts.

Menzies LLP

MENZIES LLP
Chartered Accountants

Centrum House
36 Station Road
Egham
Surrey TW20 9LF

18/5/16
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TWICKENHAM DISTRICT MASONIC COUNCIL LIMITED COMPANY LIMITED BY GUARANTEE

ABBREVIATED BALANCE SHEET

31 AUGUST 2015

	Note	2015 £	£	2014 £	£
FIXED ASSETS	2				
Tangible assets			484,674		445,683
CURRENT ASSETS					
Stocks		14,793		11,861	
Debtors		112,704		57,851	
Cash at bank and in hand		203,214		419,825	
		<u>330,711</u>		<u>489,537</u>	
CREDITORS: Amounts falling due within one year		<u>179,496</u>		<u>288,168</u>	
NET CURRENT ASSETS			151,215		201,369
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>635,889</u>		<u>647,052</u>
RESERVES	3				
Profit and loss account			635,889		647,052
MEMBERS' FUNDS			<u>635,889</u>		<u>647,052</u>

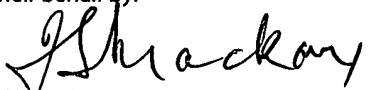
For the year ended 31 August 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

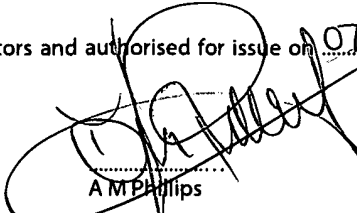
Directors' responsibilities:

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

These abbreviated accounts were approved by the directors and authorised for issue on 07/08/2016, and are signed on their behalf by:


JS Mackay


A M Phillips

Company Registration Number: 00489194

The notes on pages 3 to 4 form part of these abbreviated accounts.

TWICKENHAM DISTRICT MASONIC COUNCIL LIMITED COMPANY LIMITED BY GUARANTEE

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover

The turnover shown in the profit and loss account represents amounts receivable for goods and services provided during the year in the normal course of business, net of trade discounts, VAT and other sales and related taxes.

Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Freehold Property	-	2% straight line
Plant & Machinery	-	10 - 33.33% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

TWICKENHAM DISTRICT MASONIC COUNCIL LIMITED **COMPANY LIMITED BY GUARANTEE**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2015

2. FIXED ASSETS

	Tangible Assets
	£
COST	
At 1 September 2014	780,156
Additions	72,786
At 31 August 2015	<u>852,942</u>
DEPRECIATION	
At 1 September 2014	334,473
Charge for year	33,795
At 31 August 2015	<u>368,268</u>
NET BOOK VALUE	
At 31 August 2015	<u>484,674</u>
At 31 August 2014	<u>445,683</u>

A legal charge is held by Middlesex Masonic Development Fund over the flat at 69 Talma Gardens.

3. COMPANY LIMITED BY GUARANTEE

Twickenham District Masonic Council Limited is a company limited by guarantee and as such has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it being wound up, an amount not exceeding £1.