

REGISTERED NUMBER: 01257396 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 July 2017

for

Baldwin & Harrison Limited

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for the Year Ended 31 July 2017

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Baldwin & Harrison Limited

Company Information
for the Year Ended 31 July 2017

DIRECTOR: Mrs P M Smith

SECRETARY: Mrs P M Smith

REGISTERED OFFICE: Brelade
Lenchwick
Nr Evesham
Worcestershire
WR11 4TG

REGISTERED NUMBER: 01257396 (England and Wales)

ACCOUNTANTS: Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

Abridged Balance Sheet
31 July 2017

	Notes	31.7.17 £	£	31.7.16 £	£
FIXED ASSETS					
Investment property	3		357,501		218,401
CURRENT ASSETS					
Cash at bank		25,723		30,484	
CREDITORS					
Amounts falling due within one year		<u>15,855</u>		<u>16,912</u>	
NET CURRENT ASSETS			<u>9,868</u>		<u>13,572</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			367,369		231,973
PROVISIONS FOR LIABILITIES			<u>28,982</u>		<u>3,902</u>
NET ASSETS			<u><u>338,387</u></u>		<u><u>228,071</u></u>
CAPITAL AND RESERVES					
Called up share capital			5,000		5,000
Fair value reserve	4		268,819		154,799
Retained earnings			<u>64,568</u>		<u>68,272</u>
SHAREHOLDERS' FUNDS			<u><u>338,387</u></u>		<u><u>228,071</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 July 2017 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 19 April 2018 and were signed by:

Mrs P M Smith - Director

Notes to the Financial Statements
for the Year Ended 31 July 2017

1. **STATUTORY INFORMATION**

Baldwin & Harrison Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 August 2016	218,401
Revaluations	139,100
At 31 July 2017	<u>357,501</u>
NET BOOK VALUE	
At 31 July 2017	<u>357,501</u>
At 31 July 2016	<u>218,401</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2017

3. **INVESTMENT PROPERTY - continued**

Fair value at 31 July 2017 is represented by:

	£
Valuation in 2010	158,732
Valuation in 2017	139,100
Cost	<u>59,669</u>
	<u>357,501</u>

If investment property had not been revalued it would have been included at the following historical cost:

	31.7.17	31.7.16
	£	£
Cost	<u>59,669</u>	<u>59,669</u>

Investment property was valued on an open market basis on 20 April 2017 by Andrew Grant Professional Services

4. **RESERVES**

	Fair value reserve £
At 1 August 2016	154,799
Revaluations in year	<u>114,020</u>
At 31 July 2017	<u>268,819</u>

5. **FIRST YEAR ADOPTION**

The year ended 31 July 2017 is the first year of adoption of FRS 102 Section 1A which is also to be applied to the prior year opening balances. A reconciliation of equity and a reconciliation of profit or loss has been noted within the notes to the financial statements detailing the transitional adjustments required in the financial statements from UK GAAP to FRS 102 Section 1A as at the transition date.

Chartered Accountants' Report to the Director
on the Unaudited Financial Statements of
Baldwin & Harrison Limited

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Abridged Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Baldwin & Harrison Limited for the year ended 31 July 2017 which comprise the Income Statement, Abridged 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 within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Baldwin & Harrison Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Baldwin & Harrison Limited and state those matters that we have agreed to state to the director of Baldwin & Harrison Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Baldwin & Harrison Limited and its director for our work or for this report.

It is your duty to ensure that Baldwin & Harrison Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Baldwin & Harrison Limited. You consider that Baldwin & Harrison 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 financial statements of Baldwin & Harrison 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 financial statements.

Kenneth Morris Limited
1 Aston Court
Bromsgrove Technology Park
Bromsgrove
Worcestershire
B60 3AL

19 April 2018

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.