

Unaudited Financial Statements for the Year Ended 31 July 2023

for

Baldwin & Harrison Limited

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for the Year Ended 31 July 2023

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DIRECTORS:

Mrs P M Smith
Mrs S J Stojanovic

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 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Investment property	4		577,501		357,501
CURRENT ASSETS					
Debtors		650		1,167	
Cash at bank		<u>88,508</u>		<u>78,034</u>	
		89,158		79,201	
CREDITORS					
Amounts falling due within one year		<u>18,781</u>		<u>22,212</u>	
NET CURRENT ASSETS			<u>70,377</u>		<u>56,989</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			647,878		414,490
PROVISIONS FOR LIABILITIES			<u>92,149</u>		<u>37,149</u>
NET ASSETS			<u>555,729</u>		<u>377,341</u>
CAPITAL AND RESERVES					
Called up share capital			6,000		6,000
Fair value reserve	5		425,652		260,652
Retained earnings			<u>124,077</u>		<u>110,689</u>
SHAREHOLDERS' FUNDS			<u>555,729</u>		<u>377,341</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 July 2023 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 Board of Directors and authorised for issue on 30 October 2023 and were signed on its behalf by:

Mrs P M Smith - Director

Notes to the Financial Statements
for the Year Ended 31 July 2023

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

4. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 August 2022	357,501
Revaluations	<u>220,000</u>
At 31 July 2023	<u>577,501</u>
NET BOOK VALUE	
At 31 July 2023	<u>577,501</u>
At 31 July 2022	<u>357,501</u>

Fair value at 31 July 2023 is represented by:

	£
Valuation in 2010	158,732
Valuation in 2017	139,100
Valuation in 2023	220,000
Cost	<u>59,669</u>
	<u>577,501</u>

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

	2023 £	2022 £
Cost	<u>59,669</u>	<u>59,669</u>

Investment property was valued on an open market basis on 31 July 2023 by the directors .

5. **RESERVES**

	Fair value reserve £
At 1 August 2022	260,652
Revaluations in year	<u>165,000</u>
At 31 July 2023	<u>425,652</u>

6. **CONTINGENT LIABILITIES**

There were no material contingent liabilities at the year end.

7. POST BALANCE SHEET EVENTS

There were no material post balance sheet events.

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

The following reproduces the text of the report prepared for the directors 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 Directors 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 2023 which comprise the Abridged 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 Board of Directors of Baldwin & Harrison Limited, as a body, 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 Board of Directors of Baldwin & Harrison Limited, as a body, 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 Board of Directors, as a body, 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

30 October 2023

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.