

**REGISTERED NUMBER: 02488712 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2018**  
**FOR**  
**C. D. Estates Management Limited**

CONTENTS OF THE FINANCIAL STATEMENTS  
for the year ended 31 December 2018

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4
Chartered Accountants' Report	7

COMPANY INFORMATION  
for the year ended 31 December 2018

**DIRECTORS:**

C J Solly  
G J Denton

**SECRETARY:**

G J Denton

**REGISTERED OFFICE:**

Victoria House  
26 Queen Victoria Street  
Reading  
Berkshire  
RG1 1TQ

**REGISTERED NUMBER:**

02488712 (England and Wales)

**ACCOUNTANTS:**

Hunter Accountants  
Chartered Accountants  
3 Kings Court  
Little King Street  
Bristol  
BS1 4HW

**BALANCE SHEET**  
31 December 2018

	Notes	2018 £	2017 £
<b>FIXED ASSETS</b>			
Tangible assets	4	15,267	18,277
<b>CURRENT ASSETS</b>			
Debtors	5	43,556	39,434
Cash at bank and in hand		<u>70,960</u>	<u>75,463</u>
		114,516	114,897
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(102,693)</u>	<u>(108,100)</u>
<b>NET CURRENT ASSETS</b>		<u>11,823</u>	<u>6,797</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		27,090	25,074
<b>PROVISIONS FOR LIABILITIES</b>		<u>(3,053)</u>	<u>(5,339)</u>
<b>NET ASSETS</b>		<u><u>24,037</u></u>	<u><u>19,735</u></u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1,000	1,000
Retained earnings		<u>23,037</u>	<u>18,735</u>
<b>SHAREHOLDERS' FUNDS</b>		<u><u>24,037</u></u>	<u><u>19,735</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2018 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 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)

C. D. Estates Management Limited (Registered number: 02488712)

BALANCE SHEET - continued  
31 December 2018

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.

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 on 5 May 2019 and were signed on its behalf by:

G J Denton - Director

C J Solly - Director

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2018

1. **STATUTORY INFORMATION**

C. D. Estates Management 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.

**Turnover**

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

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on reducing balance

**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 2 (2017 - 3).

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 20184. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 January 2018	50,276	100	3,000	53,376
Additions	<u>1,735</u>	<u>200</u>	<u>-</u>	<u>1,935</u>
At 31 December 2018	<u>52,011</u>	<u>300</u>	<u>3,000</u>	<u>55,311</u>
<b>DEPRECIATION</b>				
At 1 January 2018	32,299	100	2,700	35,099
Charge for year	<u>4,803</u>	<u>67</u>	<u>75</u>	<u>4,945</u>
At 31 December 2018	<u>37,102</u>	<u>167</u>	<u>2,775</u>	<u>40,044</u>
<b>NET BOOK VALUE</b>				
At 31 December 2018	<u>14,909</u>	<u>133</u>	<u>225</u>	<u>15,267</u>
At 31 December 2017	<u>17,977</u>	<u>-</u>	<u>300</u>	<u>18,277</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Trade debtors	35,488	30,231
Other debtors	2,205	2,429
Prepayments	<u>5,863</u>	<u>6,774</u>
	<u>43,556</u>	<u>39,434</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Bank loans and overdrafts	1,098	-
Hire purchase contracts	-	2,738
Trade creditors	15,518	21,896
Social security and other taxes	1,044	1,325
VAT	16,052	14,662
Other creditors	-	2,237
Accruals and deferred income	<u>68,981</u>	<u>65,242</u>
	<u>102,693</u>	<u>108,100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2018

7. **RELATED PARTY DISCLOSURES**

<u>CHECKMORE LIMITED</u>	2018	2017
Sales ledger :		
Sales in year	194	-
Balance on debtors ledger at year end	194	-
Purchase ledger :		
Management charges	28,800	31,800
Balance on creditors ledger at year end	-	-
<u>CHECKMORE LIMITED &amp; DENTON &amp; GIBSON LIMITED</u>		
Sales ledger :		
Sales in year	15,932	18,331
Balance on debtors ledger at year end	512	-
Estate office rental	18,240	18,240
Other purchases	10,249	8,117
Balance on creditors ledger at year end	3,232	6,108
<u>DENTON &amp; GIBSON LIMITED</u>		
Sales ledger :		
Sales in year	4,550	3,932
Balance on debtors ledger at year end	2	2
Purchase ledger :		
Management charges	28,800	31,800
Other purchases	3,153	617
Balance on creditors ledger at year end	-	-



CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
C. D. ESTATES MANAGEMENT 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 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 C. D. Estates Management Limited for the year ended 31 December 2018 which comprise the Income Statement, 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 C. D. Estates Management 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 C. D. Estates Management Limited and state those matters that we have agreed to state to the Board of Directors of C. D. Estates Management 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 C. D. Estates Management Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that C. D. Estates Management 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 C. D. Estates Management Limited. You consider that C. D. Estates Management 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 C. D. Estates Management 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.

Hunter Accountants  
Chartered Accountants  
3 Kings Court  
Little King Street  
Bristol  
BS1 4HW

29 May 2019

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.