

COMPANY REGISTRATION NUMBER: 03625501

**BELVEDERE COURT 2000 LIMITED**  
**FILLETED UNAUDITED ABRIDGED FINANCIAL**  
**STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 March 2018**

# **BELVEDERE COURT 2000 LIMITED**

## **ABRIDGED FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2018**

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# **BELVEDERE COURT 2000 LIMITED**

## **CHARTERED CERTIFIED ACCOUNTANTS REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ABRIDGED FINANCIAL STATEMENTS OF BELVEDERE COURT 2000 LIMITED**

**YEAR ENDED 31st MARCH 2018**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abridged financial statements of Belvedere Court 2000 Limited for the year ended 31st March 2018, which comprise the abridged statement of financial position 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 Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at [www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html](http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html). This report is made solely to the Board of Directors of Belvedere Court 2000 Limited, as a body, in accordance with the terms of our engagement letter dated 13th December 2017. Our work has been undertaken solely to prepare for your approval the abridged financial statements of Belvedere Court 2000 Limited and state those matters that we have agreed to state to you, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Belvedere Court 2000 Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Belvedere Court 2000 Limited has kept adequate accounting records and to prepare statutory abridged financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Belvedere Court 2000 Limited. You consider that Belvedere Court 2000 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 abridged financial statements of Belvedere Court 2000 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 abridged financial statements.

CLOKE & CO Chartered Certified Accountants

475 Salisbury House London Wall London EC2M 5QQ

**BELVEDERE COURT 2000 LIMITED**  
**ABRIDGED STATEMENT OF FINANCIAL POSITION**

**31 March 2018**

		2018	2017
	Note	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4	123,623	125,395
<b>CURRENT ASSETS</b>			
Debtors		5,810	5,810
Cash at bank and in hand		14,943	5,251
		20,753	11,061
<b>CREDITORS: amounts falling due within one year</b>		27,576	27,576
<b>NET CURRENT LIABILITIES</b>		6,823	16,515
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		116,800	108,880
<b>NET ASSETS</b>		116,800	108,880

# BELVEDERE COURT 2000 LIMITED

## ABRIDGED STATEMENT OF FINANCIAL POSITION *(continued)*

31 March 2018

	Note	2018 £	2017 £
<b>CAPITAL AND RESERVES</b>			
Called up share capital		46	46
Other reserves		4,498	4,498
Profit and loss account		112,256	104,336
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<b>SHAREHOLDERS FUNDS</b>		<b>116,800</b>	<b>108,880</b>
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These abridged financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 31st March 2018 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 abridged financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of abridged financial statements .

All of the members have consented to the preparation of the abridged statement of financial position for the year ending 31st March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

These abridged financial statements were approved by the board of directors and authorised for issue on 28 December 2018 , and are signed on behalf of the board by:

G R Marriott

Director

Company registration number: 03625501

# **BELVEDERE COURT 2000 LIMITED**

## **NOTES TO THE ABRIDGED FINANCIAL STATEMENTS**

**YEAR ENDED 31st MARCH 2018**

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### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Marlborough House, 298 Regents Park Road, London, N3 2UU.

### **2. STATEMENT OF COMPLIANCE**

These abridged financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

### **3. ACCOUNTING POLICIES**

#### **BASIS OF PREPARATION**

The abridged financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The abridged financial statements are prepared in sterling, which is the functional currency of the entity.

#### **REVENUE RECOGNITION**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **INCOME TAX**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## **TANGIBLE ASSETS**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

### **DEPRECIATION**

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

Fixtures and Fittings	-	25% reducing balance
Equipment	-	20% straight line

The directors are of the opinion that the depreciation charge and accumulated depreciation in respect of freehold buildings are immaterial.

### **IMPAIRMENT OF FIXED ASSETS**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

## 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 .

### 4. TANGIBLE ASSETS

	£
<b>Cost</b>	
<b>At 1st April 2017 and 31st March 2018</b>	<b>129,427</b>
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<b>Depreciation</b>	
At 1st April 2017	<b>4,032</b>
Charge for the year	<b>1,772</b>
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<b>At 31st March 2018</b>	<b>5,804</b>
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<b>Carrying amount</b>	
<b>At 31st March 2018</b>	<b>123,623</b>
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At 31st March 2017	<b>125,395</b>
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### 5. RELATED PARTY TRANSACTIONS

In the opinion of the Directors, there is no controlling party. The Company owns the freehold of Belvedere Court, the management of which is carried out by the Management of Belvedere Court Limited. At the year end, the company owed £17,511 (2017-£17,511) to the Management of Belvedere Court Limited.



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.