

COMPANY REGISTRATION NUMBER: 03625501

BELVEDERE COURT 2000 LIMITED

FILLETED UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 March 2023

BELVEDERE COURT 2000 LIMITED

FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2023

CONTENTS	PAGE	
Chartered certified accountants report to the director on the preparation of the unaudited statutory financial statements		1
Statement of financial position	2	
Notes to the financial statements	4	

BELVEDERE COURT 2000 LIMITED

CHARTERED CERTIFIED ACCOUNTANTS REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BELVEDERE COURT 2000 LIMITED

YEAR ENDED 31st MARCH 2023

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Belvedere Court 2000 Limited for the year ended 31st March 2023, which comprise the 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. This report is made solely to the director of Belvedere Court 2000 Limited 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 financial statements of Belvedere Court 2000 Limited and state those matters that we have agreed to state to you 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. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Belvedere Court 2000 Limited and its director 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 financial statements that give a true and fair view of the assets, liabilities, financial position and loss 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 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 financial statements.

COLNE VALLEY BUSINESS SERVICES LLP T/A CLOKE & CO Chartered Certified Accountants
475 Salisbury House London Wall London EC2M 5QQ

BELVEDERE COURT 2000 LIMITED**STATEMENT OF FINANCIAL POSITION****31 March 2023**

		2023		2022
	Note	£	£	£
FIXED ASSETS				
Tangible assets	4		120,080	120,080
CURRENT ASSETS				
Debtors	5	5,914		8,014
Cash at bank and in hand		12,753		8,168
		18,667		16,182
CREDITORS: amounts falling due within one year	6	25,545		18,035
NET CURRENT LIABILITIES			6,878	1,853
TOTAL ASSETS LESS CURRENT LIABILITIES			113,202	118,227
NET ASSETS			113,202	118,227

BELVEDERE COURT 2000 LIMITED
STATEMENT OF FINANCIAL POSITION *(continued)*

31 March 2023

		2023		2022
	Note	£	£	£
CAPITAL AND RESERVES				
Called up share capital		48		48
Other reserves		4,498		4,498
Profit and loss account		108,656		113,681
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SHAREHOLDERS FUNDS				
		113,202		118,227
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These 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 Section 1A of 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 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 28 March 2024 , and are signed on behalf of the board by:

G R Marriott

Director

Company registration number: 03625501

BELVEDERE COURT 2000 LIMITED

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31st MARCH 2023

1. GENERAL INFORMATION

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is The Base, Dartford Business Park, Victoria Road, Dartford, Kent, DA1 5FS.

2. STATEMENT OF COMPLIANCE

These 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 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 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

	Land and buildings £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1st April 2022 and 31st March 2023	120,076	497	8,854	129,427
Depreciation				
At 1st April 2022 and 31st March 2023	—	494	8,853	9,347
Carrying amount				
At 31st March 2023	120,076	3	1	120,080
At 31st March 2022	120,076	3	1	120,080

In the opinion of the Directors, the open market value of the freehold of Belvedere Court is £450,000.

5. DEBTORS

	2023 £	2022 £
Trade debtors	1,670	1,300
Other debtors	4,244	6,714
	5,914	8,014

6. CREDITORS: amounts falling due within one year

	2023 £	2022 £
Other creditors	25,545	18,035

7. 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. Other creditors includes £7,782 (2022 - £3,942) due to the Management of Belvedere Court Limited. The directors of the Company receive no remuneration for their services.

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.