

Registered number  
05026960

Tand Developments Limited

Report and Accounts

31 October 2016

**Tand Developments Limited****Registered number:** 05026960**Balance Sheet****as at 31 October 2016**

	Notes	2016 £	2015 £
<b>Fixed assets</b>			
Tangible assets - investment property	2	553,049	-
<b>Current assets</b>			
Debtors	3	715	1,000
Cash at bank and in hand		6,910	-
		<u>7,625</u>	<u>1,000</u>
<b>Creditors: amounts falling due within one year</b>	4	(399,775)	-
<b>Net current (liabilities)/assets</b>		<u>(392,150)</u>	<u>1,000</u>
<b>Total assets less current liabilities</b>		<u>160,899</u>	<u>1,000</u>
<b>Creditors: amounts falling due after more than one year</b>	5	(203,603)	-
<b>Net (liabilities)/assets</b>		<u>(42,704)</u>	<u>1,000</u>
<b>Capital and reserves</b>			
Called up share capital		1,000	1,000
Profit and loss account		(43,704)	-
<b>Shareholders' funds</b>		<u>(42,704)</u>	<u>1,000</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Andrew Bolt

Director

Approved by the board on 3 May 2017

**Tand Developments Limited**  
**Notes to the Accounts**  
**for the year ended 31 October 2016**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

***Foreign currency translation***

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## 2 Tangible fixed assets

	Investment property £
<b>Cost</b>	
Additions	553,049
At 31 October 2016	<u>553,049</u>
<b>Depreciation</b>	
At 31 October 2016	<u>-</u>
<b>Net book value</b>	
At 31 October 2016	<u>553,049</u>

3 Debtors	2016 £	2015 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	1,000
Other debtors	715	-
	<u>715</u>	<u>1,000</u>

4 Creditors: amounts falling due within one year	2016 £	2015 £
Amounts due to director	398,770	-
Other creditors	1,005	-
	<u>399,775</u>	<u>-</u>

5 Creditors: amounts falling due after one year	2016 £	2015 £
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>203,603</u>	<u>-</u>

## 6 Other information

Tand Developments Limited is a private company limited by shares and incorporated in England. Its registered office is:

The Rowans  
11 Peaks Hill  
Purley  
Surrey

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