

WESTMORELAND COURT FREEHOLD LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 November 2021

End date: 31 October 2022

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Company Information
For the year ended 31 October 2022

Directors	Roy Howard Bush Keith Jafrato David Nicholas Philips
Registered Number	08249458
Registered Office	Crofton Heights 71 Crofton Road Orpington Kent BR6 8HU
Accountants	Ludlow Painter Limited Produce House 1a Wickham Court Road West Wickham Kent BR4 9LN

WESTMORELAND COURT FREEHOLD LTD

Directors' Report

For the year ended 31 October 2022

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 October 2022.

Principal activities

The principal activity of the company during the financial year was of a property management company.

Directors

The directors who served the company throughout the year were as follows:

Roy Howard Bush

Keith Jafrato

David Nicholas Philips

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice. Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

This report was approved by the board and signed on its behalf by:

Roy Howard Bush
Director

Date approved: 21 November 2023

WESTMORELAND COURT FREEHOLD LTD

Accountants' Report

For the year ended 31 October 2022

Report to the directors on the preparation of the unaudited statutory accounts of Westmoreland Court Freehold Ltd for the year ended 31 October 2022.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Westmoreland Court Freehold Ltd for the year ended 31 October 2022 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given to us.

As a practising member firm of the Institute of Financial Accountants (IFA), we are subject to its ethical and other professional requirements which are detailed at <https://www.ifa.org.uk/about-us/acting-in-the-public-interest/memberregulations>.

This report is made solely to the Board of Directors of Westmoreland Court Freehold Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Westmoreland Court Freehold Ltd and state those matters that we have agreed to state to the Board of Directors of Westmoreland Court Freehold Ltd, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Westmoreland Court Freehold Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Westmoreland Court Freehold Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Westmoreland Court Freehold Ltd. You consider that Westmoreland Court Freehold Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit of the accounts of Westmoreland Court Freehold Ltd. 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 financial statements 31 October 2022.

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Ludlow Painter Limited
Produce House
1a Wickham Court Road
West Wickham
Kent
BR4 9LN
21 November 2023

WESTMORELAND COURT FREEHOLD LTD

Balance Sheet

As at 31 October 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	3	503,362	503,362
		503,362	503,362
Current assets			
Debtors	4	31,484	32,459
Cash at bank and in hand		1,866	1,864
		33,350	34,323
Creditors: amount falling due within one year	5	(17,684)	(18,657)
Net current assets		15,666	15,666
Total assets less current liabilities		519,028	519,028
Net assets		519,028	519,028
Capital and reserves			
Called up share capital	6	51	51
Share premium account	7	518,977	518,977
Shareholder's funds		519,028	519,028

For the year ended 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. 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.

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 the provisions of Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 21 November 2023 and were signed on its behalf by:

Roy Howard Bush
Director

WESTMORELAND COURT FREEHOLD LTD
Statement of Changes in Equity
For the year ended 31 October 2022

	Equity share capital	Equity share premium	Retained Earnings	Total
	£	£	£	£
At 01 November 2020	51	518,977		519,028
Total comprehensive income for the year	-	-	-	-
Total investments by and distributions to owners	-	-	-	-
At 31 October 2021	51	518,977		519,028
At 01 November 2021	51	518,977		519,028
Total comprehensive income for the year	-	-	-	-
Total investments by and distributions to owners	-	-	-	-
At 31 October 2022	51	518,977		519,028

WESTMORELAND COURT FREEHOLD LTD

Notes to the Financial Statements

For the year ended 31 October 2022

General Information

Westmoreland Court Freehold Ltd is a private company, limited by shares, registered in England and Wales, registration number 08249458, registration address Crofton Heights, 71 Crofton Road, Orpington, Kent, BR6 8HU.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

Going concern basis

The directors believe that the company is experiencing good levels of sales growth and profitability, and that it is well placed to manage its business risks successfully. Accordingly, they have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income represents ground rents and service charges payable by leaseholders.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	0% Reducing Balance
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2. Average number of employees

Average number of employees during the year was 0 (2021 : 0).

3. Tangible fixed assets

Cost or valuation	Land and Buildings	Total
	£	£
At 01 November 2021	503,362	503,362
Additions	-	-
Disposals	-	-
At 31 October 2022	503,362	503,362
Depreciation		
At 01 November 2021	-	-
Charge for year	-	-
On disposals	-	-
At 31 October 2022	-	-
Net book values		
Closing balance as at 31 October 2022	503,362	503,362
Opening balance as at 01 November 2021	503,362	503,362

4. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade Debtors	31,484	32,459
	31,484	32,459

5. Creditors: amount falling due within one year

	2022	2021
	£	£
Trade Creditors	16,462	17,322
Other Creditors	1,200	720
Directors Current Account	22	615
	17,684	18,657

6. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
51 Class A shares of £1.00 each	51	51
	51	51

7. Share premium account

	2022	2021
	£	£
Equity Share Premium b/fwd	518,977	518,977
	518,977	518,977

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.