

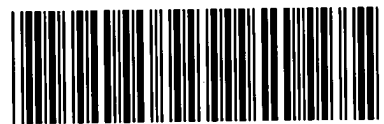
Company registration number: 08775975

**Bauer Property Investments Limited
Trading as Bauer Property Investments Limited**

Unaudited financial statements

31 December 2016

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Bauer Property Investments Limited

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Bauer Property Investments Limited

Directors and other information

Directors	Mr Jeremy Oldroyd Mr David Reed
Company number	08775975
Registered office	Chappell House The Green Datchet SL3 9EH
Business address	Chappell House The Green Datchet SL3 9EH
Accountant	Accendo Accountants Ltd Chamberlain House 10-12 High Street Bagshot Surrey GU19 5AE

Bauer Property Investments Limited

**Directors report
Year ended 31 December 2016**

The directors present their report and the unaudited financial statements of the company for the year ended 31 December 2016.

Directors

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

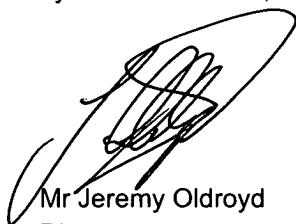
Mr Jeremy Oldroyd

Mr David Reed

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 11 September 2017 and signed on behalf of the board by:

A handwritten signature in black ink, appearing to be 'J Oldroyd', enclosed within a large, loopy oval shape.

Mr Jeremy Oldroyd
Director

Bauer Property Investments Limited

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of Bauer Property Investments Limited
Year ended 31 December 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Bauer Property Investments Limited for the year ended 31 December 2016 which comprise the statement of income and retained earnings, statement of financial position and related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Association of Chartered Certified Accountants, I am subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of Bauer Property Investments Limited, as a body, in accordance with the terms of my engagement letter. My work has been undertaken solely to prepare for your approval the financial statements of Bauer Property Investments Limited and state those matters that we have agreed to state to the board of directors of Bauer Property Investments Limited as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/uk/en/technical-activities/technical-resources-search/2009/october/factsheet-163-audit-exempt-companies.html>. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Bauer Property Investments Limited and its board of directors as a body for my work or for this report.

It is your duty to ensure that Bauer Property Investments 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 Bauer Property Investments Limited. You consider that Bauer Property Investments Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Bauer Property Investments Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.



Accendo Accountants Ltd
Chartered Certified Accountants

Chamberlain House
10-12 High Street
Bagshot
Surrey
GU19 5AE

11 September 2017

Bauer Property Investments Limited

**Statement of income and retained earnings
Year ended 31 December 2016**

	Note	2016 £	2015 £
Turnover		10,200	7,650
Distribution costs		(510)	-
Administrative expenses		(510)	-
Operating profit		<u>9,180</u>	<u>7,650</u>
Profit before taxation		<u>9,180</u>	<u>7,650</u>
Tax on profit		<u>(1,836)</u>	<u>(1,530)</u>
Profit for the financial year and total comprehensive income		<u><u>7,344</u></u>	<u><u>6,120</u></u>
Retained earnings at the start of the year		<u>6,120</u>	<u>-</u>
Retained earnings at the end of the year		<u><u>13,464</u></u>	<u><u>6,120</u></u>

All the activities of the company are from continuing operations.

The notes on pages 8 to 11 form part of these financial statements.

Bauer Property Investments Limited

**Statement of financial position
31 December 2016**

	Note	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	4	<u>242,580</u>		<u>242,580</u>	
			242,580		242,580
Current assets					
Debtors	5	<u>1</u>		<u>1</u>	
		1		1	
Creditors: amounts falling due within one year	6	<u>(1,836)</u>		<u>(1,530)</u>	
Net current liabilities			(1,835)		(1,529)
Total assets less current liabilities			240,745		241,051
Creditors: amounts falling due after more than one year	7		<u>(227,280)</u>		<u>(234,930)</u>
Net assets			<u>13,465</u>		<u>6,121</u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			13,464		6,120
Shareholders funds			<u>13,465</u>		<u>6,121</u>

For the year ending 31 December 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The shareholders have not required the company to obtain an audit of its 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 financial statements.

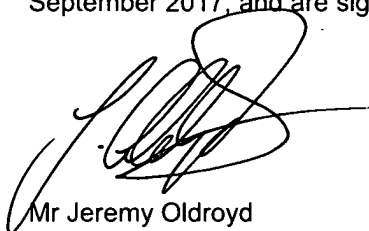
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

The notes on pages 8 to 11 form part of these financial statements.

Bauer Property Investments Limited

Statement of financial position (continued)
31 December 2016

These financial statements were approved by the board of directors and authorised for issue on 11 September 2017, and are signed on behalf of the board by:

A handwritten signature in black ink, appearing to be 'J. Oldroyd', written over a horizontal line.

Mr Jeremy Oldroyd
Director

Company registration number: 08775975

The notes on pages 8 to 11 form part of these financial statements.

Bauer Property Investments Limited

Notes to the financial statements Year ended 31 December 2016

1. General information

The company is a private company limited by shares, registered in England. The address of the registered office is Chappell House, The Green, Datchet, SL3 9EH.

2. Statement of compliance

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

Turnover

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.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, 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.

Bauer Property Investments Limited

Notes to the financial statements (continued) **Year ended 31 December 2016**

Tangible assets

Tangible assets are initially recorded at cost, and are 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 capital and reserves, 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 capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Investment property

Investment property is measured initially at cost, which includes purchase price and any directly attributable expenditure. Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in profit or loss.

If a reliable measure of fair value is not available without undue cost or effort it shall be transferred to tangible assets and accounted for under the cost model until it is expected that fair value will be reliably measurable on an on-going basis.

Impairment

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.

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 are largely independent of the cash inflows from other assets or groups of assets.

Bauer Property Investments Limited

Notes to the financial statements (continued) Year ended 31 December 2016

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Tangible assets

	Freehold property	Total
	£	£
Cost		
At 1 January 2016 and 31 December 2016	<u>242,580</u>	<u>242,580</u>
Depreciation		
At 1 January 2016 and 31 December 2016	<u>-</u>	<u>-</u>
Carrying amount		
At 31 December 2016	<u>242,580</u>	<u>242,580</u>
At 31 December 2015	<u>242,580</u>	<u>242,580</u>

5. Debtors

	2016	2015
	£	£
Other debtors	<u>1</u>	<u>1</u>

Bauer Property Investments Limited

Notes to the financial statements (continued)
Year ended 31 December 2016

6. Creditors: amounts falling due within one year

	2016	2015
	£	£
Corporation tax	<u>1,836</u>	<u>1,530</u>

7. Creditors: amounts falling due after more than one year

	2016	2015
	£	£
Amounts owed to group undertakings and undertakings in which the company has a participating interest	<u>227,280</u>	<u>234,930</u>

8. Controlling party

There was no one controlling party in the period ended 31 December 2016.