

**Unaudited Financial Statements**  
**For The Year Ended 31 March 2021**  
**for**  
**Alderbrae Investments Ltd**

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For The Year Ended 31 March 2021**

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Company Information  
For The Year Ended 31 March 2021

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**DIRECTOR:** A Wotherspoon

**REGISTERED OFFICE:** 10-12 Mulberry Green  
Old Harlow  
Essex  
CM17 0ET

**REGISTERED NUMBER:** 11748369 (England and Wales)

**ACCOUNTANTS:** Giess Wallis Crisp LLP  
10-12 Mulberry Green  
Old Harlow  
Essex  
CM17 0ET

**Statement of Financial Position**  
**31 March 2021**

		2021		2020	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Investments	4		101		100
<b>CURRENT ASSETS</b>					
Debtors	5	-		10,800	
Cash at bank		301,260		67,637	
		<u>301,260</u>		<u>78,437</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	720		300	
<b>NET CURRENT ASSETS</b>			<u>300,540</u>		<u>78,137</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>300,641</u>		<u>78,237</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		100		100
Retained earnings			300,541		78,137
<b>SHAREHOLDERS' FUNDS</b>			<u>300,641</u>		<u>78,237</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the director and authorised for issue on 10 November 2021 and were signed by:

A Wotherspoon - Director

**Notes to the Financial Statements  
For The Year Ended 31 March 2021**

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**1. STATUTORY INFORMATION**

Alderbrae Investments Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Significant judgements and estimates**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no estimates and assumptions which have had a significant risk of causing a material adjustment to the carrying amount of assets and liabilities

**Going concern**

At the time that the financial statements were approved, the directors had a reasonable expectation that the company had adequate resources to continue in operational existence for the foreseeable future. Therefore, the directors have continued to adopt the going concern basis of accounting in preparing the financial statements.

The directors have considered a period of twelve months following the date of approval of the financial statements, when considering the appropriateness of the adoption of the going concern basis of preparation.

**Financial instruments**

The company has elected to apply the provisions of Section 11: 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments

The company only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade debtors and creditors.

Financial assets and liabilities are offset and the net amount reported in the statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Debtors**

Short terms debtors are measured at transaction price, less any impairment.

**Cash and cash equivalents**

Cash is represented by current accounts, cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**Creditors**

Short term creditors are measured at the transaction price.

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2021**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Fixed asset investments**

Investments are recognised at cost.

Investments are reviewed annually for any impairment indicators. Where any impairment exists, the difference between the cost and recoverable value is recognised in the profit and loss account.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2020 - NIL).

**4. FIXED ASSET INVESTMENTS**

		Interest in other participating interests £
<b>COST</b>		
At 1 April 2020		100
Additions		1
At 31 March 2021		<u>101</u>
<b>NET BOOK VALUE</b>		
At 31 March 2021		<u>101</u>
At 31 March 2020		<u>100</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Other debtors	<u>-</u>	<u>10,800</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Accrued expenses	<u>720</u>	<u>300</u>

Notes to the Financial Statements - continued  
For The Year Ended 31 March 2021

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7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	2021 £ <u>100</u>	2020 £ <u>100</u>
100	Ordinary			

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.