

Company Registration No. 03446708 (England and Wales)

**BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# **BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED**

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# BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED

## BALANCE SHEET

AS AT 31 OCTOBER 2021

|                                                       | Notes | 2021<br>£ | £      | 2020<br>£ | £      |
|-------------------------------------------------------|-------|-----------|--------|-----------|--------|
| <b>Fixed assets</b>                                   |       |           |        |           |        |
| Tangible assets                                       | 3     |           | 3,668  |           | 3,668  |
| <b>Current assets</b>                                 |       |           |        |           |        |
| Cash at bank and in hand                              |       | 9,884     |        | 10,223    |        |
| <b>Creditors: amounts falling due within one year</b> | 4     | (270)     |        | (240)     |        |
| <b>Net current assets</b>                             |       |           | 9,614  |           | 9,983  |
| <b>Net assets</b>                                     |       |           | 13,282 |           | 13,651 |
| <b>Capital and reserves</b>                           |       |           |        |           |        |
| Called up share capital                               |       |           | 6      |           | 6      |
| Other reserves                                        |       |           | 9,372  |           | 9,372  |
| Profit and loss reserves                              |       |           | 3,904  |           | 4,273  |
| <b>Total equity</b>                                   |       |           | 13,282 |           | 13,651 |

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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.

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

The financial statements were approved by the board of directors and authorised for issue on 18 May 2022 and are signed on its behalf by:

Mrs A Robinson  
Director

Mr D G Morris  
Director

Company Registration No. 03446708

# BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

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### 1 Accounting policies

#### Company information

Belle Orchard House Residents Association Limited is a private company limited by shares incorporated in England and Wales. The registered office is Flat 5 Belle Orchard House, Orchard Lane, Ledbury, HR8 1DQ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land and buildings 0%

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

#### 1.4 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

# BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

|       | 2021<br>Number | 2020<br>Number |
|-------|----------------|----------------|
| Total | -              | -              |
|       | =====          | =====          |

### 3 Tangible fixed assets

|                                        | Land and<br>buildings<br>£ |
|----------------------------------------|----------------------------|
| <b>Cost</b>                            |                            |
| At 1 November 2020 and 31 October 2021 | 3,668                      |
|                                        | =====                      |
| <b>Depreciation and impairment</b>     |                            |
| At 1 November 2020 and 31 October 2021 | -                          |
|                                        | =====                      |
| <b>Carrying amount</b>                 |                            |
| At 31 October 2021                     | 3,668                      |
|                                        | =====                      |
| At 31 October 2020                     | 3,668                      |
|                                        | =====                      |

### 4 Creditors: amounts falling due within one year

|                 | 2021<br>£ | 2020<br>£ |
|-----------------|-----------|-----------|
| Other creditors | 270       | 240       |
|                 | =====     | =====     |

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.