

Company registration number 03446708 (England and Wales)

BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023
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 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		3,668		3,668
Current assets					
Debtors	4	(277)		626	
Cash at bank and in hand		12,455		10,117	
		<u>12,178</u>		<u>10,743</u>	
Creditors: amounts falling due within one year	5	<u>(330)</u>		<u>(300)</u>	
Net current assets			11,848		10,443
Net assets			<u>15,516</u>		<u>14,111</u>
Capital and reserves					
Called up share capital			6		6
Other reserves			9,372		9,372
Profit and loss reserves			<u>6,138</u>		<u>4,733</u>
Total equity			<u>15,516</u>		<u>14,111</u>

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 2023 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 6 June 2024 and are signed on its behalf by:

Mrs A Robinson
Director

Mr D G Morris
Director

Company registration number 03446708 (England and Wales)

BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2023

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.

2 Employees

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

	2023 Number	2022 Number
Total	-	-
	==	==

BELLE ORCHARD HOUSE RESIDENTS ASSOCIATION LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

3 Tangible fixed assets

	Land and buildings £
Cost	
At 1 November 2022 and 31 October 2023	3,668
Depreciation and impairment	
At 1 November 2022 and 31 October 2023	-
Carrying amount	
At 31 October 2023	3,668
At 31 October 2022	3,668

4 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	-	626
Other debtors	(277)	-
	<u>(277)</u>	<u>626</u>

5 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	<u>330</u>	<u>300</u>

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.