

**Company Registration No. 02908641 (England and Wales)**

**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**30 JUNE 2021**

**PAGES FOR FILING WITH REGISTRAR**

**Approved for filing on behalf of the company**

**30-31 St.James Place  
Mangotsfield  
Bristol  
United Kingdom  
BS16 9JB**

**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

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**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**COMPANY INFORMATION**

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<b>Directors</b>	Mr T H Plummer Mrs J L Plummer
<b>Secretary</b>	Mrs J L Plummer
<b>Company number</b>	02908641
<b>Registered office</b>	30-31 St James Place Mangotsfield Bristol South Glos. England BS16 9JB
<b>Accountants</b>	TC Group 30-31 St.James Place Mangotsfield Bristol United Kingdom BS16 9JB

**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**BALANCE SHEET**

**AS AT 30 JUNE 2021**

		2021	2020
	Notes	£	£
<b>Fixed assets</b>			
Tangible assets	3	331	389
Investment properties	4	523,240	508,000
		<u>523,571</u>	<u>508,389</u>
<b>Current assets</b>			
Debtors	5	185	-
Cash at bank and in hand		12,858	5,811
		<u>13,043</u>	<u>5,811</u>
<b>Creditors: amounts falling due within one year</b>	6	(470,263)	(474,027)
<b>Net current liabilities</b>		<u>(457,220)</u>	<u>(468,216)</u>
<b>Total assets less current liabilities</b>		<u>66,351</u>	<u>40,173</u>
<b>Provisions for liabilities</b>		<u>(30,350)</u>	<u>(27,465)</u>
<b>Net assets</b>		<u>36,001</u>	<u>12,708</u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Revaluation reserve		208,229	192,989
Profit and loss reserves		(172,328)	(180,381)
<b>Total equity</b>		<u>36,001</u>	<u>12,708</u>

**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 30 JUNE 2021**

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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 30 June 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 16 November 2021 and are signed on its behalf by:

Mr T H Plummer  
Director

Mrs J L Plummer  
Director

**Company Registration No. 02908641**

The notes on pages 4 to 7 form part of these financial statements

**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2021**

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**1 Accounting policies**

**Company information**

T. & J. Charnleigh Developments Limited is a private company limited by shares incorporated in England and Wales. The registered office is 30-31 St James Place, Mangotsfield, Bristol, South Glos., England, BS16 9JB.

**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 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	15% on reducing balance
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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 Investment properties**

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

**1.5 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2021**

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**1 Accounting policies**

**(Continued)**

***Current tax***

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

***Deferred tax***

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**2 Employees**

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

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Total	-	-
	<b>==</b>	<b>==</b>

**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2021**

**3 Tangible fixed assets**

	Computers £
<b>Cost</b>	
At 1 July 2020 and 30 June 2021	3,658
<b>Depreciation and impairment</b>	
At 1 July 2020	3,269
Depreciation charged in the year	58
At 30 June 2021	3,327
<b>Carrying amount</b>	
At 30 June 2021	331
At 30 June 2020	389

**4 Investment property**

	2021 £
<b>Fair value</b>	
At 1 July 2020	508,000
Revaluations	15,240
At 30 June 2021	523,240

Fair value at 30th June 2020 is represented by:

Valuation in 2018: £162,489  
 Valuation in 2019: £15,000  
 Valuation in 2020: £15,500  
 Valuation in 2021: £15,240  
 Cost: £315,011

**5 Debtors**

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Other debtors	185	-



**T. & J. CHARNLEIGH DEVELOPMENTS LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 30 JUNE 2021**

**6 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Taxation and social security	846	371
Other creditors	469,417	473,656
	<u>470,263</u>	<u>474,027</u>
	<u><u>470,263</u></u>	<u><u>474,027</u></u>

**7 Deferred taxation**

The following are the major deferred tax liabilities and assets recognised by the company and movements thereon:

	<b>Liabilities</b>	<b>Liabilities</b>
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Balances:</b>		
Accelerated capital allowances	63	74
Other timing differences	30,287	27,391
	<u>30,350</u>	<u>27,465</u>
	<u><u>30,350</u></u>	<u><u>27,465</u></u>
<b>Movements in the year:</b>		<b>2021</b>
		<b>£</b>
Liability at 1 July 2020		27,465
Charge to profit or loss		2,885
		<u>30,350</u>
Liability at 30 June 2021		<u><u>30,350</u></u>

The deferred tax liability set out above is expected to reverse within [12 months] and relates to accelerated capital allowances that are expected to mature within the same period.

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.