

**BREAN DOWN PROPERTY INVESTMENTS LTD**  
**Unaudited Financial Statements**  
**For the financial period from 01 April 2023 to 30 June 2023**  
**Pages for filing with the registrar**

**BREAN DOWN PROPERTY INVESTMENTS LTD**  
**UNAUDITED FINANCIAL STATEMENTS**  
**For the financial period from 01 April 2023 to 30 June 2023**

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**BREAN DOWN PROPERTY INVESTMENTS LTD**  
**COMPANY INFORMATION**  
**For the financial period from 01 April 2023 to 30 June 2023**

**DIRECTOR**

Nicola Colls

**REGISTERED OFFICE**

3 Filers Way  
Weston Gateway Business Park  
Weston-Super-Mare  
BS24 7JP  
United Kingdom

**COMPANY NUMBER**

10689294 (England and Wales)

**CHARTERED ACCOUNTANTS**

Albert Goodman LLP  
3 Filers Way  
Weston Gateway Business Park  
Weston-super-Mare  
Somerset  
BS24 7JP

**BREAN DOWN PROPERTY INVESTMENTS LTD**  
**BALANCE SHEET**  
**As at 30 June 2023**

	Note	30.06.2023	31.03.2023
		£	£
<b>Fixed assets</b>			
Tangible assets	3	0	188,933
		<b>0</b>	<b>188,933</b>
Creditors: amounts falling due within one year		100	( 143,596)
<b>Net current assets/(liabilities)</b>		<b>100</b>	<b>(143,596)</b>
<b>Total assets less current liabilities</b>		<b>100</b>	<b>45,337</b>
<b>Net assets</b>		<b>100</b>	<b>45,337</b>
<b>Capital and reserves</b>			
Called-up share capital		100	100
Fair value reserve		0	15,000
Profit and loss account		0	30,237
<b>Total shareholder's funds</b>		<b>100</b>	<b>45,337</b>

For the financial period ending 30 June 2023 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the Company to obtain an audit of its financial statements for the financial period in accordance with section 476;
- The director acknowledges their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements; and
- These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime and a copy of the Profit and Loss Account has not been delivered.

The financial statements of Brean Down Property Investments Ltd (registered number: 10689294) were approved and authorised for issue by the Director on 14 July 2023. They were signed on its behalf by:

Nicola Colls  
Director

**BREAN DOWN PROPERTY INVESTMENTS LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the financial period from 01 April 2023 to 30 June 2023**

**1. Accounting policies**

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial period and to the preceding financial year, unless otherwise stated.

**General information and basis of accounting**

Brean Down Property Investments Ltd (the Company) is a private company, limited by shares, incorporated in the United Kingdom under the Companies Act 2006 and is registered in England and Wales. The address of the Company's registered office is 3 Filers Way, Weston Gateway Business Park, Weston-Super-Mare, BS24 7JP, United Kingdom.

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 items at fair value, and in accordance with Section 1A of Financial Reporting Standard 102 (FRS 102) 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued by the Financial Reporting Council and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime.

The financial statements are presented in pounds sterling which is the functional currency of the Company and rounded to the nearest £.

**Going concern**

In 2023 the directors made the decision that the Company would cease trading and that the residual trading activities be transferred to certain fellow group companies. The transfer was finalised in June 2023. As a result the financial statements have been prepared on a basis other than the going concern basis of preparation. The directors have included in the financial statements any provision for future costs of terminating the business, which were committed to at the balance sheet date and where appropriate the Company's assets have been written down to their net realisable value.

**Reporting period length**

The accounts have been prepared to cessation at 30 June 2023.

**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.

Turnover is recognised when the significant risks and rewards are considered to have been transferred to the customer.

**BREAN DOWN PROPERTY INVESTMENTS LTD**  
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**Taxation**

*Current tax*

Current tax is provided at amounts expected to be paid (or recoverable) using the tax rates and laws that have been enacted or substantively enacted at the Balance Sheet date. Tax is recognised in the profit and loss account, except that a change attributable to an item of income or expense recognised as other comprehensive income is also recognised directly in other comprehensive income.

*Deferred tax*

Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the Company's financial statements. Deferred tax is provided in full on timing differences which result in an obligation to pay more or less tax at a future date, at the tax rates and laws that have been enacted or substantively enacted by the Balance Sheet date that are expected to apply when the timing differences reverse. Deferred tax assets and liabilities are not discounted.

The carrying amount of deferred tax assets are reviewed at each reporting date and a valuation allowance is set up against deferred tax assets so that the net carrying amount equals the highest amount that is more likely than not to be recovered based on current or future taxable profit. Deferred tax liabilities are presented within provisions for liabilities on the balance sheet.

**Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any provision for impairment. The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation. Depreciation is provided on all tangible fixed assets, other than investment property and freehold land, at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line or reducing balance basis over its expected useful life, as follows:

Plant and machinery etc.	not depreciated
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Residual value represents the estimated amount which would currently be obtained from disposal of an asset, after deducting estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

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.

**Impairment of assets**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each Balance Sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Profit and Loss Account as described below.

**Investment property**

Investment property is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at each reporting date with changes in fair value recognised in profit or loss. Deferred taxation is provided on these gains at the rate expected to apply when the property is sold.

The fair value is determined annually by the director, on an open market value for existing use basis.

**BREAN DOWN PROPERTY INVESTMENTS LTD**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the financial period from 01 April 2023 to 30 June 2023**

**2. Employees**

	<b>Period from 01.04.2023 to 30.06.2023</b>	<b>Year ended 31.03.2023</b>
	<b>Number</b>	<b>Number</b>
Monthly average number of persons employed by the Company during the period, including the director	1	1

**3. Tangible assets**

	<b>Plant and machinery etc.</b>	<b>Total</b>
	<b>£</b>	<b>£</b>
<b>Cost</b>		
At 01 April 2023	188,933	188,933
Transfers	( 188,933)	( 188,933)
<b>At 30 June 2023</b>	<b>0</b>	<b>0</b>
<b>Accumulated depreciation</b>		
At 01 April 2023	0	0
<b>At 30 June 2023</b>	<b>0</b>	<b>0</b>
<b>Net book value</b>		
<b>At 30 June 2023</b>	<b>0</b>	<b>0</b>
At 31 March 2023	188,933	188,933

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.