

Concept Lodge Ltd

Annual Report and Unaudited Financial Statements

for the Year Ended 30 September 2017

River View Tax & Accountancy Ltd
51A Basepoint Bus Ctr
Caxton Close
Andover
Hampshire
SP10 3FG

Concept Lodge Ltd

Contents

Company Information	<u>1</u>
Accountants' Report	<u>2</u>
Statement of Comprehensive Income	<u>3</u>
Balance Sheet	<u>4</u>
Statement of Changes in Equity	<u>5</u>
Notes to the Financial Statements	<u>6 to 8</u>

Concept Lodge Ltd

Company Information

Director	Mr Aaron Brown
Registered office	4 Mercia Avenue Charlton Andover Hampshire SP10 4EJ
Accountants	River View Tax & Accountancy Ltd 51A Basepoint Bus Ctr Caxton Close Andover Hampshire SP10 3FG

**Chartered Accountants' Report to the Director on the Preparation of the
Unaudited Statutory Accounts of
Concept Lodge Ltd
for the Year Ended 30 September 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Concept Lodge Ltd for the year ended 30 September 2017 as set out on pages [3](#) to [8](#) from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Chartered Institute of Management Accountants (CIMA) and the Chartered Institute of Taxation (CIOT), we are subject to their ethical and other professional requirements which are detailed at <http://www.cimaglobal.com> and <http://www.tax.org.uk>.

This report is made solely to the Board of Directors of Concept Lodge Ltd, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Concept Lodge Ltd and state those matters that we have agreed to state to the Board of Directors of Concept Lodge Ltd, as a body, in this report in accordance with the requirement of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Concept Lodge Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Concept Lodge Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Concept Lodge Ltd. You consider that Concept Lodge Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Concept Lodge Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

River View Tax & Accountancy Ltd
51A Basepoint Bus Ctr
Caxton Close
Andover
Hampshire
SP10 3FG

26 June 2018

Concept Lodge Ltd

Statement of Comprehensive Income for the Year Ended 30 September 2017

	Note	2017 £	2016 £
Loss for the year		<u>(584)</u>	<u>(714)</u>
Total comprehensive income for the year		<u><u>(584)</u></u>	<u><u>(714)</u></u>

The notes on pages [6](#) to [8](#) form an integral part of these financial statements.

Concept Lodge Ltd

(Registration number: 09223542)

Balance Sheet as at 30 September 2017

	Note	2017 £	2016 £
Current assets			
Debtors	3	178	178
Cash at bank and in hand		32	217
		<hr/> 210	<hr/> 395
Creditors: Amounts falling due within one year	4	(957)	(558)
Net liabilities		<hr/> (747)	<hr/> (163)
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(748)	(164)
		<hr/> (747)	<hr/> (163)
Total equity		<hr/> (747)	<hr/> (163)

For the financial year ending 30 September 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the director on 26 June 2018

.....

Mr Aaron Brown

Director

The notes on pages [6](#) to [8](#) form an integral part of these financial statements.
Page 4

Concept Lodge Ltd

Statement of Changes in Equity for the Year Ended 30 September 2017

	Share capital £	Profit and loss account £	Total £
At 1 October 2016	1	(164)	(163)
Loss for the year	-	(584)	(584)
Total comprehensive income	-	(584)	(584)
At 30 September 2017	1	(748)	(747)

	Share capital £	Profit and loss account £	Total £
At 1 October 2015	1	4,550	4,551
Loss for the year	-	(714)	(714)
Total comprehensive income	-	(714)	(714)
Dividends	-	(4,000)	(4,000)
At 30 September 2016	1	(164)	(163)

The notes on pages [6](#) to [8](#) form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 30 September 2017

1 General information

The company is a private company limited by share capital incorporated in England.

The address of its registered office is:

4 Mercia Avenue

Charlton

Andover

Hampshire

SP10 4EJ

These financial statements were authorised for issue by the director on 26 June 2018.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Concept Lodge Ltd

Notes to the Financial Statements for the Year Ended 30 September 2017

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Debtors

	2017 £	2016 £
Other debtors	178	178
Total current trade and other debtors	178	178

4 Creditors

	Note	2017 £	2016 £
Due within one year			
Amounts owed to group undertakings and undertakings in which the company has a participating interest	6	7	7
Other creditors		950	551
		957	558

5 Dividends

	2017 £	2016 £
Interim dividend of £Nil (2016 - £4,000.00) per ordinary share	-	4,000

6 Related party transactions

Transactions with directors

	At 1 October 2016 £	At 30 September 2017 £
2017		
Mr Aaron Brown		
Director loan account	(7)	(7)

Concept Lodge Ltd

Notes to the Financial Statements for the Year Ended 30 September 2017

	At 1 October 2015 £	Advances to directors £	Repayments by director £	At 30 September 2016 £
2016				
Mr Aaron Brown				
Director loan account	(7)	1,400	(1,400)	(7)

Dividends paid to directors

	2017 £	2016 £
Mr Aaron Brown		
Dividends declared in favour of director	-	4,000

7 Transition to FRS 102

Having reviewed the prior year profit and loss account, and opening and closing balance sheets, it was decided that no reclassification or restatement of figures was necessary as a result of the transition to FRS 102A.