

REGISTERED NUMBER: 01130173 (England and Wales)

NEVIS LAND LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

Bessler Hendrie LLP
Chartered Accountants
Albury Mill
Mill Lane
Chilworth
Guildford
Surrey
GU4 8RU

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for the year ended 31 March 2018

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NEVIS LAND LIMITED

COMPANY INFORMATION
for the year ended 31 March 2018

DIRECTORS: G N Davis
Mrs S E Davis

SECRETARY: Mrs S E Davis

REGISTERED OFFICE: Albury Mill
Mill Lane
Chilworth
Guildford
Surrey
GU4 8RU

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ACCOUNTANTS: Bessler Hendrie LLP
Chartered Accountants
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**BALANCE SHEET
31 March 2018**

	Notes	2018 £	2017 £
FIXED ASSETS			
Tangible assets	4	26	34
CURRENT ASSETS			
Debtors	5	274,158	288,261
Cash at bank		<u>442</u>	<u>2,048</u>
		274,600	290,309
CREDITORS			
Amounts falling due within one year	6	<u>(5,233)</u>	<u>(10,116)</u>
NET CURRENT ASSETS		<u>269,367</u>	<u>280,193</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>269,393</u>	<u>280,227</u>
CAPITAL AND RESERVES			
Called up share capital		850	1,000
Capital redemption reserve		150	-
Retained earnings		<u>268,393</u>	<u>279,227</u>
SHAREHOLDERS' FUNDS		<u>269,393</u>	<u>280,227</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account has not been delivered.

The financial statements were approved by the Board of Directors on 19 December 2018 and were signed on its behalf by:

G N Davis - Director

The notes form part of these financial statements

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**NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2018**

1. STATUTORY INFORMATION

Nevis Land Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

Turnover

Turnover is measured at the fair value of consideration received or receivable and represents amounts receivable for sale of services, in the ordinary nature of business, excluding Value Added Tax.

Tangible fixed assets

Tangible assets are stated at cost less accumulated depreciation. Cost includes the original purchase price and costs directly attributable to bringing the asset to its working condition for its intended use. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery etc - 20% on reducing balance

On disposal, the difference between net proceeds and the carrying amount of item sold is recognised in the profit and loss account and is included in administrative expenses.

Financial instruments

Financial instruments are classified by directors as basic or non-basic following the conditions on FRS 102 Section 11.

Basic financial instruments are recognised at amortised cost using the effective interest rate method. The company does not have any non-basic financial instruments.

Taxation

Current tax is the amount of corporation tax payable in respect of taxable profit for the year or prior years. Tax is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the year end.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events that result in an obligation to pay more tax in the future or a right to pay less tax in the future have occurred at the balance sheet date. Timing differences are differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured at the average tax rates that are expected to apply in the periods in which timing differences are expected to reverse, based in tax rates and laws that have been enacted or substantively enacted by the balance sheet date. Deferred tax is measured on a non-discounted basis.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 2 (2017 - 2) .

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 March 2018
4. TANGIBLE FIXED ASSETS

 Plant and
 machinery
 etc
 £
COST
 At 1 April 2017
 and 31 March 2018

7,646
DEPRECIATION

At 1 April 2017

7,612

Charge for year

8

At 31 March 2018

7,620
NET BOOK VALUE

At 31 March 2018

26

At 31 March 2017

34
5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2018

2017

£

£

Amounts owed by related company

274,158

253,261

Other debtors

-

35,000
274,158
288,261
6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2018

2017

£

£

Trade creditors

763

762

Taxation and social security

300

2,934

Other creditors

4,170
6,420
5,233
10,116

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
NEVIS LAND LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet.

Readers are cautioned that the Profit and Loss Account and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Nevis Land Limited for the year ended 31 March 2018 which comprise the Profit and Loss Account, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Nevis Land Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Nevis Land Limited and state those matters that we have agreed to state to the Board of Directors of Nevis Land Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Nevis Land Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Nevis Land Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Nevis Land Limited. You consider that Nevis Land Limited 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 financial statements of Nevis Land Limited. 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 financial statements.

This report should not be regarded as suitable to be used or relied on by any other party wishing to acquire any rights against Bessler Hendrie LLP for any purpose or in any context. Any party, other than the Directors which obtain access to this report or a copy and chooses to rely on this report (or any part of it) will do so at its own risk.

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19 December 2018

This page does not form part of the statutory financial statements