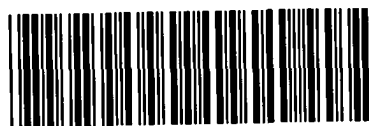


Company registration number: 285391

**Cooper Residential Homes Limited**  
**Unaudited filleted abridged financial statements**  
**for the year ended**  
**31 August 2018**

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## **Cooper Residential Homes Limited**

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**Cooper Residential Homes Limited**

**Abridged Balance sheet  
31 August 2018**

	Note	2018 £	£	2017 £	£
<b>Fixed assets</b>					
Tangible assets	5	612,764		613,342	
			612,764		613,342
<b>Current assets</b>					
Debtors		58,526		42,249	
Cash at bank and in hand		16,627		91,659	
		75,153		133,908	
<b>Prepayments and accrued income</b>		2,593		3,298	
<b>Creditors: amounts falling due within one year</b>		(644,216)		(566,555)	
<b>Net current liabilities</b>			(566,470)		(429,349)
<b>Total assets less current liabilities</b>			46,294		183,993
<b>Accruals and deferred income</b>			(20,141)		(31,842)
<b>Net assets</b>			26,153		152,151
<b>Capital and reserves</b>					
Called up share capital			3,500		3,500
Revaluation reserve			69,829		69,829
Profit and loss account			(47,176)		78,822
<b>Shareholders funds</b>			26,153		152,151

The notes on pages 3 to 5 form part of these financial statements.

**Cooper Residential Homes Limited**

**Abridged Balance sheet (continued)**  
**31 August 2018**

For the year ending 31 August 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors responsibilities:**

- 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;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the Profit and loss account has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 4 February 2019, and are signed on behalf of the board by:

Mr John C C Aldridge

Mr J C C Aldridge  
Director

Company registration number: 285391

**The notes on pages 3 to 5 form part of these financial statements.**

## **Cooper Residential Homes Limited**

### **Notes to the financial statements Year ended 31 August 2018**

#### **1. General information**

The company is a private company limited by shares, registered in England. The address of the registered office is Meadow Court, 20 Breach Lane, Earl Shilton, Leicestershire, LE9 7FB.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## Cooper Residential Homes Limited

### Notes to the financial statements (continued) Year ended 31 August 2018

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property Bethel	- 2.5%	reducing balance
Freehold property Bethesda	- 2.5%	reducing balance
Fixtures and fittings Bethel	- 10%	reducing balance
Fixtures and fittings Bethany	- 10%	reducing balance
Fixtures and fittings Bethesda	- 10%	reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

#### Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

#### 4. Staff costs

The average number of persons employed by the company during the year amounted to 47 (2017: 47).

**Cooper Residential Homes Limited**

**Notes to the financial statements (continued)**  
**Year ended 31 August 2018**

**5. Tangible assets**

	£
<b>Cost</b>	
At 1 September 2017	970,945
Additions	12,901
<b>At 31 August 2018</b>	<u>983,846</u>
<b>Depreciation</b>	
At 1 September 2017	357,603
Charge for the year	13,479
<b>At 31 August 2018</b>	<u>371,082</u>
<b>Carrying amount</b>	
<b>At 31 August 2018</b>	<u>612,764</u>
At 31 August 2017	<u>613,342</u>

## **Statement of consent to prepare abridged financial statements**

All of the members of Cooper Residential Homes Limited have consented to the preparation of the abridged Balance sheet for the current year ending 31 August 2018 in accordance with Section 444(2A) of the Companies Act 2006.