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COMPANY REGISTRATION NUMBER: 03087370

**Ellerton Lodge Limited**  
**Filleted Financial Statements**  
**Year ended**  
**25 March 2018**

THURSDAY



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COMPANIES HOUSE

**PORTER GARLAND LIMITED**  
Chartered accountant & statutory auditor  
Communication House  
Victoria Avenue  
Camberley  
Surrey  
GU15 3HX

**Ellerton Lodge Limited**  
**Financial Statements**  
**Year ended 25 March 2018**

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**Ellerton Lodge Limited**  
**Directors' Responsibilities Statement**  
**Year ended 25 March 2018**

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The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## **Ellerton Lodge Limited**

### **Independent Auditor's Report to the Members of Ellerton Lodge Limited**

**Year ended 25 March 2018**

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#### **Opinion**

We have audited the financial statements of Ellerton Lodge Limited (the 'company') for the year ended 25 March 2018 which comprise the income statement, statement of financial position and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 105 The Financial Reporting Standard applicable to the Micro-entities Regime (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the company's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 25 March 2018 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Ellerton Lodge Limited**

### **Independent Auditor's Report to the Members of Ellerton Lodge Limited**

*(continued)*

**Year ended 25 March 2018**

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#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

## **Ellerton Lodge Limited**

### **Independent Auditor's Report to the Members of Ellerton Lodge Limited** (continued)

**Year ended 25 March 2018**

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#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

**Ellerton Lodge Limited**

**Independent Auditor's Report to the Members of Ellerton Lodge Limited**  
*(continued)*

**Year ended 25 March 2018**

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Thomas Pottinger FCA (Senior Statutory Auditor)

For and on behalf of  
Porter Garland Limited  
Chartered accountant & statutory auditor  
Communication House  
Victoria Avenue  
Camberley  
Surrey  
GU15 3HX

*21 September* 2018

**Ellerton Lodge Limited**

**Income Statement**

**Year ended 25 March 2018**

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	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Turnover	<b>3,276</b>	<b>3,225</b>
Other charges	<b>1,408</b>	<b>2,748</b>
Profit	<b><u>1,868</u></b>	<b><u>477</u></b>

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**Ellerton Lodge Limited**  
**Statement of Financial Position**  
**25 March 2018**

	2018 £	2017 £
Fixed assets	<u>125,709</u>	<u>125,709</u>
Current assets	32,063	31,056
Creditors: amounts falling due within one year	<u>21,409</u>	<u>21,046</u>
<b>Net current assets</b>	<u>10,654</u>	<u>10,010</u>
<b>Total assets less current liabilities</b>	<u>136,363</u>	<u>135,719</u>
Accruals and deferred income	<u>1,057</u>	<u>2,281</u>
	<u><u>135,306</u></u>	<u><u>133,438</u></u>
Capital and reserves	<u><u>135,306</u></u>	<u><u>133,438</u></u>

**Notes to the financial statements**

**1. Other matters**

The income and assets included in these accounts are those to which the company shareholders are beneficially entitled. The expenditure incurred by the company in managing and maintaining the property is recovered in full from the lessees by way of service charge contributions and consequently the company makes neither profit nor loss on this activity. The service charge contributions are held by the company in trust for the benefit of the lessees in accordance with S42 of the Landlord and Tenant Act 1987 and accordingly these accounts exclude any figures relating to the operation of the Service Charge Fund. The company prepares separate service charge accounts in accordance with S21 of the Landlord and Tenant Act 1985 which are distributed to all lessees.

**Ellerton Lodge Limited**

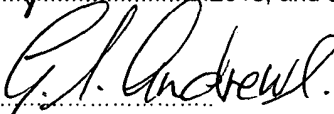
**Statement of Financial Position** *(continued)*

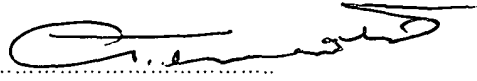
**25 March 2018**

These financial statements have been prepared in accordance with the micro-entity provisions and have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the board of directors and authorised for issue on

21 September 2018, and are signed on behalf of the board by:

  
Ms G S Andrews  
Director  
GEORGINA ANDREWS.  
Company registration number: 03087370

  
Mr G E P Truscott  
Director  
G. E. P TRUSCOTT.

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Communication House, Victoria Avenue, Camberley, Surrey, GU15 3HX.