

**ABBREVIATED UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31ST MARCH 2007  
FOR  
UNIQUE ESTATES LIMITED**

TUESDAY



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**UNIQUE ESTATES LIMITED**

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FOR THE YEAR ENDED 31ST MARCH 2007**

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**UNIQUE ESTATES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31ST MARCH 2007**

**DIRECTOR:** G P Courtenay-Evans

**SECRETARY:** Mrs B J Courtenay-Evans

**REGISTERED OFFICE:** 10 Queensdale Place  
London  
W11 4SQ

**REGISTERED NUMBER:** 2141358

**ACCOUNTANTS** Keelings Limited  
Chartered Accountants  
Broad House  
1 The Broadway  
Old Hatfield  
Hertfordshire  
AL9 5BG

**SOLICITORS:** CVS Solicitors  
17 Albemarle Street  
London  
W1S 4HP

**UNIQUE ESTATES LIMITED**

**ABBREVIATED BALANCE SHEET  
31ST MARCH 2007**

	2007 £	2006 £
<b>CURRENT ASSETS</b>		
Stocks	127,647	127,647
<b>CREDITORS</b>		
Amounts falling due within one year	<u>751,452</u>	<u>750,306</u>
<b>NET CURRENT LIABILITIES</b>	<u>(623,805)</u>	<u>(622,659)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	<u>(623,805)</u>	<u>(622,659)</u>
<b>CAPITAL AND RESERVES</b>		
Called up share capital	2	100
Profit and loss account	<u>(623,905)</u>	<u>(622,759)</u>
<b>SHAREHOLDERS' FUNDS</b>	<u>(623,805)</u>	<u>(622,659)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st March 2007

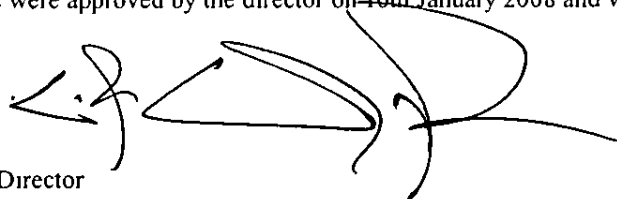
The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2007 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges his responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies

The financial statements were approved by the director on 16th January 2008 and were signed by



G P Courtenay-Evans - Director

The notes form part of these abbreviated accounts

## UNIQUE ESTATES LIMITED

### NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2007

#### 1 ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Stock represents land purchased for development

##### Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

##### Income from participating interests

The net income / deficit from participating interest represents the company's 50% interest in E J Developments, the joint venture between Unique Estates Ltd and Jennings Developments Ltd

The land purchased in the year to 31st March 2005 is being developed by the joint venture / partnership of the two companies and the joint venture interest therefore represents half of any income and costs in the year and this will be accounted for by each company to the joint venture until the completion of the development project

#### 2 CALLED UP SHARE CAPITAL

Authorised, allotted, issued and fully paid

Number	Class	Nominal value	2007 £	2006 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

#### 3 TRANSACTIONS WITH DIRECTOR

At 31st March 2007, there are loan balances of £572,057 due from the company to the sole director of the company, Mr G P Courtenay-Evans and joint loan balances of £135,133 due from the company to Mr G P Courtenay-Evans and Mrs B J Courtenay-Evans. The loans are interest free and repayable on demand. Mr G P Courtenay-Evans has confirmed that he will continue to provide financial support to the company through his director's loan account for the foreseeable future.

#### 4 CONTROLLING PARTY

Mr G P Courtenay-Evans and his wife each own 38% of the company's issued share capital and their two daughters each own 12% of the company's issued share capital.

For the purpose of the definitions of Financial Reporting Standard No 8, the company is considered to be under the collective control of the family shareholders.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
UNIQUE ESTATES LIMITED**

The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to three) have been prepared

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company for the year ended 31st March 2007 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us

This report is made to the company's director, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's director that we have done so, and state those matters that we have agreed to state to them in this 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 director, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31st March 2007 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. 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 financial statements.



Keelings Limited  
Chartered Accountants  
Broad House  
1 The Broadway  
Old Hatfield  
Hertfordshire  
AL9 5BG

16th January 2008