

Company registration number 00861166 (England and Wales)

TOR BRYAN (RESIDENCE) LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

TOR BRYAN (RESIDENCE) LIMITED

COMPANY INFORMATION

Directors Raymond Ball
Stuart Ballard
Gerard Bowlt
Andrew Stubley
Martin Taylor
Christopher Burroughs

Secretary Gerard Bowlt

Company number 00861166

Registered office Ground Floor
Kings House
101-135 Kings Road
Brentwood
Essex
CM14 4DR

Accountants M J Bushell Ltd
Ground Floor
Kings House
101-135 Kings Road
Brentwood
Essex
CM14 4DR

TOR BRYAN (RESIDENCE) LIMITED

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TOR BRYAN (RESIDENCE) LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors present their annual report and financial statements for the year ended 31 December 2025.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Raymond Ball
Stuart Ballard
Gerard Bowlt
Andrew Stublely
Martin Taylor
Christopher Burroughs

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

By order of the board



Gerard Bowlt
Secretary

Date: 20 Apr 26

TOR BRYAN (RESIDENCE) LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

The directors are responsible for preparing the annual 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 of 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 judgements and accounting estimates that are reasonable and prudent; and
- 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.

TOR BRYAN (RESIDENCE) LIMITED

ASSURANCE REPORT

TO THE MEMBERS OF TOR BRYAN (RESIDENCE) LIMITED

Independent chartered accountants' review report to the members of Tor Bryan (Residence) Limited

We have reviewed the financial statements of Tor Bryan (Residence) Limited for the year ended 31 December 2025, which comprise the profit and loss account, balance sheet, statement of changes in equity, and the related notes 1 to 10, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Directors' responsibility for the financial statements

As explained more fully in the Directors' Responsibilities Statement set out on page 2, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Accountants' responsibility

Our responsibility is to express a conclusion based on our review of the financial statements. We conducted our review in accordance with International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to review historical financial statements and ICAEW Technical Release TECH 09/13AAF (Revised) Assurance review engagements on historical financial statements (2019). ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the financial statements, taken as a whole, are not prepared, in all material respects, in accordance with the UK GAAP; FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". ISRE 2400 (Revised) also requires us to comply with the ICAEW Code of Ethics.

Scope of assurance review

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. We have performed procedures, primarily consisting of making enquiries of management and others within the entity, as appropriate, applying analytical procedures, and evaluating the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing (UK). Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements have not been prepared:

- so as to give a true and fair view of the state of the company's affairs as at 31 December 2025, and of its profit for the year then ended;
- in accordance with United Kingdom Generally Accepted Accounting Practice; and
- in accordance with the requirements of the Companies Act 2006 .

Use of our report

This report is made solely to the company's directors, as a body, in accordance with the terms of our engagement letter. Our review has been undertaken so that we may state to the company's directors those matters we have agreed to state to them in a reviewer'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 directors as a body, for our review work, for this report, or for the conclusions we have formed.

Matthew Warwick CTA

M J Bushell Ltd, Chartered Accountants
Kings House
101-135 Kings Road
Brentwood
Essex
CM14 4DR

Dated:

TOR BRYAN (RESIDENCE) LIMITED

PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Turnover		32,400	29,530
Cost of sales		(21,965)	(26,925)
Gross profit		10,435	2,605
Administrative expenses		(4,472)	(5,610)
Other operating income		-	50
Operating profit/(loss)		5,963	(2,955)
Interest receivable and similar income		7,327	6,029
Interest payable and similar expenses		-	(375)
Fair value movements on investments	3	22,468	9,603
Profit before taxation		35,758	12,302
Tax on profit		(4,507)	(1,980)
Profit for the financial year		31,251	10,322

TOR BRYAN (RESIDENCE) LIMITED

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Intangible assets			-		-
Current assets					
Debtors	4	996		-	
Investments	5	201,729		170,141	
Cash at bank and in hand		14,607		11,399	
		<u>217,332</u>		<u>181,540</u>	
Creditors: amounts falling due within one year	6	<u>(3,063)</u>		<u>(2,155)</u>	
Net current assets			214,269		179,385
Provisions for liabilities			<u>(7,775)</u>		<u>(4,142)</u>
Net assets			<u>206,494</u>		<u>175,243</u>
Capital and reserves					
Called up share capital	7		720		720
Other reserves			<u>205,774</u>		<u>174,523</u>
Total equity			<u>206,494</u>		<u>175,243</u>


For the financial year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


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 Companies Act 2006 with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on and are signed on its behalf by:


.....
Gerard Bowl
Director


.....
Martin Taylor
Director

Company registration number 00861166 (England and Wales)

TOR BRYAN (RESIDENCE) LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 DECEMBER 2025

	Share capital	Contingency reserve	Fair value reserve	Profit and loss reserves	Total
	£	£	£	£	£
Balance at 1 January 2024	720	154,078	10,123	-	164,921
Year ended 31 December 2024:					
Profit and total comprehensive income	-	-	-	10,322	10,322
Other movements	-	2,787	7,535	(10,322)	-
	<u>720</u>	<u>156,865</u>	<u>17,658</u>	<u>-</u>	<u>175,243</u>
Balance at 31 December 2024	720	156,865	17,658	-	175,243
Year ended 31 December 2025:					
Profit and total comprehensive income	-	-	-	31,251	31,251
Other movements	-	15,760	15,491	(31,251)	-
	<u>720</u>	<u>172,625</u>	<u>33,149</u>	<u>-</u>	<u>206,494</u>
Balance at 31 December 2025	<u>720</u>	<u>172,625</u>	<u>33,149</u>	<u>-</u>	<u>206,494</u>

TOR BRYAN (RESIDENCE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Company information

Tor Bryan (Residence) Limited is a private company limited by shares incorporated in England and Wales. The registered office is Ground Floor, Kings House, 101-135 Kings Road, Brentwood, Essex, CM14 4DR.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are recognised at fair value. The principal accounting policies adopted are set out below.

1.2 Revenue

The turnover comprises the total number of members' contributions receivable towards the yearly upkeep and running costs of the Tor Bryan Estate.

The nature, timing of satisfaction of performance obligations and significant payment terms of the company's major sources of revenue are as follows:

1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Investments

Investments are held in various fixed interest, equities and unit trusts and are shown at market value. Changes in fair value are recognised in the profit or loss account.

TOR BRYAN (RESIDENCE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

Deferred tax

Deferred tax liabilities are generally recognised for all timing differences and 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. Such assets and liabilities are not recognised if the timing difference arises from goodwill or from the initial recognition of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each reporting end date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the profit and loss account, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity. Deferred tax assets and liabilities are offset when the company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

TOR BRYAN (RESIDENCE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2025 Number	2024 Number
Total	-	-

3 Fair value movements on investments

	2025 £	2024 £
Fair value gains/(losses)		
Gain on financial assets held at fair value through profit or loss	22,468	9,603

4 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	996	-

5 Current asset investments

	2025 £	2024 £
Other investments	201,729	170,141

Investments are held in various fixed interest, equities and unit trusts and are shown at open market value.

6 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	202
Taxation and social security	873	213
Other creditors	2,189	1,740
	<u>3,062</u>	<u>2,155</u>

7 Called up share capital

	2025 Number	2024 Number	2025 £	2024 £
Ordinary share capital issued and fully paid				
Ordinary shares of £10 each	72	72	720	720

TOR BRYAN (RESIDENCE) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

8 Contingency reserve

The contingency reserve represents the accumulation of excess income over expenditure to provide for funds to cover any major expenditure that may arise.

9 Fair value reserve

The fair value reserve represents unrealised fair value gains on investments less provision for deferred tax.

10 Ultimate controlling party

There are 72 shareholders who each own 1 Ordinary £10 share in the company, therefore there is no ultimate controlling party.

TOR BRYAN (RESIDENCE) LIMITED
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2025

TOR BRYAN (RESIDENCE) LIMITED

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2025	2024	2024
	£	£	£	£
Turnover				
Members levies		32,400		29,530
Cost of sales				
<i>Purchases and other direct costs</i>				
Roads, footpaths and lighting	2,562		461	
Grass cutting and garden maintenance	19,403		23,236	
Drainage costs	-		3,228	
	<u>21,965</u>		<u>26,925</u>	
Total purchases and other direct costs				
Total cost of sales		(21,965)		(26,925)
Gross profit	32.21%	10,435	8.82%	2,605
Other operating income				
Other income - share certificates		-		50
Administrative expenses				
Legal and professional fees	1,556		1,968	
Accountancy	2,008		2,460	
Bank charges	75		106	
Insurance	775		787	
Website costs	-		202	
Sundry expenses	58		87	
	<u>5,172</u>		<u>5,500</u>	
		(4,472)		(5,610)
Operating profit/(loss)		5,963		(2,955)
Interest receivable and similar income				
Bank interest received	240		160	
Interest on investments measured at fair value	1,296		838	
Dividends from investments held at FVTPL	5,791		5,031	
	<u>7,327</u>		<u>5,999</u>	
		7,327		6,029
Interest payable and similar expenses				
Other interest and penalties		-		(375)
Other gains and losses				
Change in fair value of financial assets measured at FVTPL		22,468		9,603
Profit before taxation	110.36%	<u>35,758</u>	41.66%	<u>12,302</u>
