REGISTERED NUMBER: 00421705 (England and Wales)

Unaudited Financial Statements

for the Period 1 April 2021 to 31 October 2021

for

Anchor Bay Trading Estate Limited

Davis Grant Limited
Chartered Certified Accountants
Treviot House
186-192 High Road
Ilford
Essex
IG1 1LR

Contents of the Financial Statements
for the Period 1 April 2021 to 31 October 2021

	Page
Balance Sheet	1
Notes to the Financial Statements	3

Balance Sheet
31 October 2021

	Notes	2021 £	2021 £	2021 £	2021 £
FIXED ASSETS					
Tangible assets	4		**-**		-
Investment property	5		**4,562,500**		4,562,500
			4,562,500		4,562,500
CURRENT ASSETS					
Debtors	6	**548,363**		13,772	
Cash at bank		**33,203**		517,831	
		581,566		531,603	
CREDITORS					
Amounts falling due within one year	7	**26,701**		20,254	
NET CURRENT ASSETS			**554,865**		511,349
TOTAL ASSETS LESS CURRENT LIABILITIES			**5,117,365**		5,073,849
PROVISIONS FOR LIABILITIES			**600,000**		600,000
NET ASSETS			**4,517,365**		4,473,849
CAPITAL AND RESERVES					
Called up share capital			**15,000**		15,000
Other reserves			**3,743,229**		3,743,229
Retained earnings			**759,136**		715,620
			4,517,365		4,473,849

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 October 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 October 2021 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
(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 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.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 October 2021

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

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 and authorised for issue on 20 July 2022 and were signed on its behalf by:

D A Ross - Director

**Notes to the Financial Statements
for the Period 1 April 2021 to 31 October 2021**

1. **STATUTORY INFORMATION**

Anchor Bay Trading Estate Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address are as below:

Registered number:	00421705
Registered office:	The Kelling Estate Office Kelling Norfolk NR25 7EW

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006.

Preparation of consolidated financial statements
The financial statements contain information about Anchor Bay Trading Estate Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt under Section 399(2A) of the Companies Act 2006 from the requirements to prepare consolidated financial statements.

Turnover
Turnover represents the total invoice value, excluding value added tax, of management fees and rent receivable during the year.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.
Plant and machinery - 25% on cost

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Taxation
Taxation for the period comprises current and deferred tax. Tax is recognised in the Profit and Loss account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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2. **ACCOUNTING POLICIES - continued**

Deferred tax

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 4 (2021 - 4) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £
COST	
At 1 April 2021	
and 31 October 2021	**230**
DEPRECIATION	
At 1 April 2021	
and 31 October 2021	**230**
NET BOOK VALUE	
At 31 October 2021	-
At 31 March 2021	-

5. **INVESTMENT PROPERTY**

	Total £
FAIR VALUE	
At 1 April 2021	
and 31 October 2021	**4,562,500**
NET BOOK VALUE	
At 31 October 2021	**4,562,500**
At 31 March 2021	4,562,500

continued...

5. INVESTMENT PROPERTY - continued

Fair value at 31 October 2021 is represented by:

	£
Valuation in 2013	**430,729**
Valuation in 2021	**3,912,500**
Cost	**219,271**
	4,562,500

The investment property was valued on a fair value basis on 31 October 2021 by the Directors .

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2021
	£	£
Trade debtors	**34,121**	13,772
Amounts owed by group undertakings	**489,950**	-
Other debtors	**24,292**	-
	548,363	13,772

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2021
	£	£
Taxation and social security	**13,701**	13,543
Other creditors	**13,000**	6,711
	26,701	20,254

8. ULTIMATE CONTROLLING PARTY

The company's ultimate parent is Kenninghall Group Limited, a company incorporated in Great Britain and registered in England and Wales.