

**MIDDLEGREEN LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**MIDDLEGREEN LIMITED**  
**REGISTERED NUMBER: 04766640**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2022**

		2022 £	2021 £
<b>Current assets</b>			
Debtors: amounts falling due within one year	4	16,520	33,740
		<u>16,520</u>	<u>33,740</u>
Creditors: amounts falling due within one year	5	(1,500)	(8,982)
		<u>15,020</u>	<u>24,758</u>
<b>Net current assets</b>		<u>15,020</u>	<u>24,758</u>
<b>Total assets less current liabilities</b>		<u>15,020</u>	<u>24,758</u>
<b>Net assets</b>		<u><u>15,020</u></u>	<u><u>24,758</u></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		15,019	24,757
		<u>15,020</u>	<u>24,758</u>

The Directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

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

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

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

**J R Hobby**

Director

Date: 20 March 2024

The notes on pages 2 to 3 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**1. General information**

The company is limited by shares and is incorporated in England and Wales. The registered office and principal place of business is Brightwalton House, Brightwalton, Newbury, RG20 7BZ.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Debtors**

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.3 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

**2.4 Creditors**

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.5 Taxation**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**MIDDLEGREEN LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**3. Employees**

The Company has no employees other than the Directors, who did not receive any remuneration (2021 - £NIL).

**4. Debtors**

	<b>2022</b>	2021
	<b>£</b>	£
Amounts owed by group undertakings	<b>16,520</b>	33,740
	<u><b>16,520</b></u>	<u>33,740</u>

**5. Creditors: Amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	£
Corporation tax	-	8,106
Accruals and deferred income	<b>1,500</b>	876
	<u><b>1,500</b></u>	<u>8,982</u>

**6. Controlling party**

The ultimate parent company at the balance sheet date was Dunmoore Group Limited.

Dunmoore Group Limited is not required to prepare group accounts.

The ultimate controlling party is J Hobby.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.