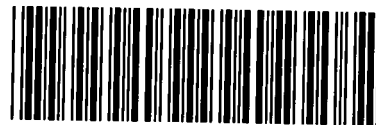


ABR

REGISTERED NUMBER: 10112577 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**FOR**  
**AGR LIVING LIMITED**

FRIDAY



\*ABJXBJPE\*

A14

30/12/2022

#353

COMPANIES HOUSE

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 December 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Statement of Financial Position</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>3</b>

**AGR LIVING LIMITED**

**COMPANY INFORMATION**  
**for the Year Ended 31 December 2021**

**DIRECTORS:**

K A Aspinall  
O Breidt

**REGISTERED OFFICE:**

4th Floor Burlington Building  
19 Heddon Street  
London  
W1B 4BG

**REGISTERED NUMBER:**

10112577 (England and Wales)

**ACCOUNTANTS:**

De-Warrenne Waller & Co. Limited  
Chartered Accountants  
White Hart House  
High Street  
Limpsfield  
Surrey  
RH8 0DT

**STATEMENT OF FINANCIAL POSITION**  
**31 December 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Investments	3	100	100
<b>CURRENT ASSETS</b>			
Debtors	4	100	100
Cash at bank		380	-
		<u>480</u>	<u>100</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>3,100</u>	<u>100</u>
<b>NET CURRENT LIABILITIES</b>		<u>(2,620)</u>	<u>-</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(2,520)</u>	<u>100</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	100	100
Retained earnings		<u>(2,620)</u>	<u>-</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(2,520)</u>	<u>100</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 22 December 2022 and were signed on its behalf by:

  
 O Breidt - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the Year Ended 31 December 2021**

**1. STATUTORY INFORMATION**

AGR Living Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**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. The financial statements have been prepared under the historical cost convention.

**Preparation of consolidated financial statements**

The financial statements contain information about AGR Living Limited as an individual company and do not contain consolidated financial information as the parent of a group. The company is exempt from the requirements to prepare consolidated financial statements.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**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 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 liabilities, including creditors and loans from fellow group companies that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financial transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

Trade creditors are obligations to pay for goods and 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.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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 statement of financial position date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 December 2021

**2. ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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 year 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. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2021	
and 31 December 2021	100
<b>NET BOOK VALUE</b>	
At 31 December 2021	100
At 31 December 2020	100

The company's investments at the Statement of Financial Position date in the share capital of companies include the following:

**AGR Living Falmouth Limited**

Registered office: 4th Floor Burlington Building, 19 Heddon Street, London W1B 4BG

Nature of business: Operating and leasing real estate

	% holding	2021 £	2020 £
Class of shares:			
Ordinary	100.00		
Aggregate capital and reserves		290,793	290,793

**4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Amounts owed by group undertakings	100	100

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Amounts owed to group undertakings	3,100	100

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 December 2021**

**6. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
100	Ordinary	1.00	<u>100</u>	<u>100</u>

**7. ULTIMATE PARENT COMPANY**

The parent company is AGR Living Holdco Limited, a company registered in England. The ultimate parent company is AGR Power Limited, a company registered in England. Copies of the financial statements of the ultimate parent undertaking may be obtained from 4th Floor Burlington Building, 19 Heddon Street, London W1B 4BG. The group is not under the control of any one individual.

**8. DEFERRED TAXATION**

There was no liability to deferred taxation at the year-end date. (2020: £nil).