

Company registration number 10683626 (England and Wales)

**Cooper Yard Properties Ltd**

**Unaudited  
Financial Statements**

**for the year ended 31 March 2022**

**PAGES FOR FILING WITH REGISTRAR**

## Cooper Yard Properties Ltd

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**Cooper Yard Properties Ltd**  
**Statement of Financial Position**  
**as at 31 March 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	3	5,124,000		5,004,000	
<b>Current assets</b>					
Debtors	4	2,614		35,586	
Cash at bank and in hand		88,333		607,723	
		<u>90,947</u>		<u>643,309</u>	
<b>Creditors: amounts falling due within one year</b>	5	<u>(992,567)</u>		<u>(1,535,402)</u>	
<b>Net current liabilities</b>			(901,620)		(892,093)
<b>Total assets less current liabilities</b>			<u>4,222,380</u>		<u>4,111,907</u>
<b>Creditors: amounts falling due after more than one year</b>	6		(2,763,247)		(2,939,789)
<b>Provisions for liabilities</b>	7		<u>(304,595)</u>		<u>(239,520)</u>
<b>Net assets</b>			<u>1,154,538</u>		<u>932,598</u>
<b>Capital and reserves</b>					
Called up share capital	8		102		102
Fair value reserve			1,298,538		1,021,113
Profit and loss reserves			<u>(144,102)</u>		<u>(88,617)</u>
<b>Total equity</b>			<u>1,154,538</u>		<u>932,598</u>

**Cooper Yard Properties Ltd**  
**Statement of Financial Position (continued)**  
**as at 31 March 2022**

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The directors of the company have elected not to include a copy of the income statement within the financial statements.

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered 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 5 August 2022 and are signed on its behalf by:

**S P Oldroyd**  
**Director**

**Company Registration No. 10683626**

**Cooper Yard Properties Ltd**  
**Statement of Changes in Equity**  
**for the year ended 31 March 2022**

	Share capital	Fair value reserve	Profit and loss reserves	Total
Notes	£	£	£	£
<b>Balance at 1 April 2020</b>	102	-	31,709	31,811
<b>Year ended 31 March 2021:</b>				
Profit and total comprehensive income for the year	-	-	931,387	931,387
Dividends	-	-	(30,600)	(30,600)
Transfers	-	1,021,113	(1,021,113)	-
<b>Balance at 31 March 2021</b>	102	1,021,113	(88,617)	932,598
<b>Year ended 31 March 2022:</b>				
Profit and total comprehensive income for the year	-	-	221,940	221,940
Transfers	-	277,425	(277,425)	-
<b>Balance at 31 March 2022</b>	102	1,298,538	(144,102)	1,154,538

**Cooper Yard Properties Ltd**  
**Notes to the financial statements**  
**for the year ended 31 March 2022**

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**1 Accounting policies**

**Accounting convention**

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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**Turnover**

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of services falling within the company's ordinary activities.

Turnover is recognised on supply of services to the customer.

**Investment properties**

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the income statement 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 income statement, 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.

**Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**Cooper Yard Properties Ltd**

**Notes to the financial statements (continued)**  
**for the year ended 31 March 2022**

**2 Employees**

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

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Total	3	3

**3 Tangible fixed assets**

	<b>Investment properties £</b>
<b>Cost</b>	
At 1 April 2021	5,004,000
Disposals	(222,500)
Revaluation	342,500
At 31 March 2022	5,124,000
<b>Depreciation and impairment</b>	
At 1 April 2021 and 31 March 2022	-
<b>Carrying amount</b>	
At 31 March 2022	5,124,000
At 31 March 2021	5,004,000

**4 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Amounts owed by connected company	-	33,997
Other debtors	2,614	1,589
	2,614	35,586

**5 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	84	144
Taxation and social security	751	706
Other creditors	991,732	1,534,552
	992,567	1,535,402

**Cooper Yard Properties Ltd**

**Notes to the financial statements (continued)**  
**for the year ended 31 March 2022**

<b>6 Creditors: amounts falling due after more than one year</b>				
			<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
	Loans		2,763,247	2,939,789
			<u>          </u>	<u>          </u>
<b>7 Provisions for liabilities</b>				
			<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
	Deferred tax liabilities		304,595	239,520
			<u>          </u>	<u>          </u>
<b>8 Called up share capital</b>				
		<b>2022</b>	<b>2021</b>	
		<b>Number</b>	<b>Number</b>	
	<b>Ordinary share capital</b>			
	<b>Issued and fully paid</b>			
	Ordinary Shares of £1 each	102	102	
		<u>          </u>	<u>          </u>	
			<u>          </u>	<u>          </u>
<b>9 Company information</b>				

Cooper Yard Properties Ltd is a private company limited by shares incorporated in England and Wales. The registered office is Unit 2 The Maltings Industrial Estate, Doncaster Road, Whitley Bridge, Goole, East Yorkshire, DN14 0HH.



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.