REGISTERED NUMBER: 10713661 (England and Wales)

Unaudited Financial Statements

for the Year Ended 30 April 2023

for

Park Land & Securities Limited

Contents of the Financial Statements
for the year ended 30 April 2023

Park Land & Securities Limited

Company Information
for the year ended 30 April 2023

DIRECTOR:	R Eugeni
SECRETARY:	R Hughes
REGISTERED OFFICE:	Deepbridge House Honeycomb East Chester CH4 9QN
REGISTERED NUMBER:	10713661 (England and Wales)
ACCOUNTANTS:	Bennett Brooks & Co Ltd Chartered Accountants 14 Grosvenor Court Foregate Street Chester Cheshire CH1 1HG

Balance Sheet
30 April 2023

	Notes	2023	2022
		£	£
CURRENT ASSETS			
Stocks		40,005	39,055
Debtors	4	1,474	1,071
Cash at bank		2,097	4,468
		43,576	44,594
CREDITORS			
Amounts falling due within one year	5	(47,604)	(47,450)
NET CURRENT LIABILITIES		(4,028)	(2,856)
TOTAL ASSETS LESS CURRENT LIABILITIES		(4,028)	(2,856)
CAPITAL AND RESERVES			
Called up share capital		100	100
Retained earnings		(4,128)	(2,956)
SHAREHOLDERS' FUNDS		(4,028)	(2,856)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 director and authorised for issue on 1 November 2023 and were signed by:

R Eugeni - Director

Notes to the Financial Statements
for the year ended 30 April 2023

1. STATUTORY INFORMATION

Park Land & Securities 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

Stocks
Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

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 balance sheet date.

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 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. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 1 (2022 - 1) .

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	1,474	1,071

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	253	150
Other creditors	47,351	47,300
	47,604	47,450

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6. RELATED PARTY DISCLOSURES

Included in other creditors at the balance sheet date is a loan amount of £46,600 (2022 £46,600) that the company owes to a shareholder. This loan is interest free and repayable on demand.

7. ULTIMATE CONTROLLING PARTY

During the period the company was controlled by Mr P Johnson who owns all of the issued share capital.