REGISTERED NUMBER: 10986492 (England and Wales)

Unaudited Financial Statements for the Year Ended 30 April 2021

for

Conroy Brook (Denby Dale) Limited

Contents of the Financial Statements
for the Year Ended 30 April 2021

Conroy Brook (Denby Dale) Limited

Company Information
for the Year Ended 30 April 2021

DIRECTORS:	Mr J L Brook Mr R Conroy Mr B J Bailey
REGISTERED OFFICE:	Burdwell Works 172 New Mill Road Brockholes Holmfirth West Yorkshire HD9 7AZ
REGISTERED NUMBER:	10986492 (England and Wales)
ACCOUNTANTS:	Harris & Co Limited Chartered Accountants Marland House 13 Huddersfield Road Barnsley South Yorkshire S70 2LW

Conroy Brook (Denby Dale) Limited (Registered number: 10986492)

Balance Sheet
30 April 2021

	Notes	2021 £	2020 £
CURRENT ASSETS			
Stocks		2,197,847	4,791,269
Debtors	5	292	100
Cash at bank		3,092	8,304
		2,201,231	4,799,673
CREDITORS			
Amounts falling due within one year	6	1,911,901	4,707,344
NET CURRENT ASSETS		289,330	92,329
TOTAL ASSETS LESS CURRENT LIABILITIES		289,330	92,329
CAPITAL AND RESERVES			
Called up share capital	8	100	100
Retained earnings		289,230	92,229
SHAREHOLDERS' FUNDS		289,330	92,329

The Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2021.

The members have not required the Company to obtain an audit of its financial statements for the year ended 30 April 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 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 16 November 2021 and were signed on its behalf by:

Mr R Conroy - Director

1. STATUTORY INFORMATION

Conroy Brook (Denby Dale) 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 and functional currency of the financial statements is the Pound Sterling (£).

2. STATEMENT OF COMPLIANCE

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.

3. ACCOUNTING POLICIES

Basis of preparing the financial statements
The global COVID-19 pandemic has hugely impacted the UK and caused enormous disruption across the whole society, economy and businesses in all sectors, including the construction sector. However, taking into account all facilities available, the directors believe the company has sufficient financial resources to continue to trade for the next 12 months from the date the accounts are approved and so the accounts are drawn up on a going concern basis.

Significant judgements and estimates
The principal accounting policies and significant judgements and estimates applied in the preparation of these financial statements are set out below. These policies, judgements and estimates have been consistently applied to all years presented unless otherwise stated.

Turnover and profit recognition
Operating profit comprises the results of property development. Profit is taken on property sales when legal completion has taken place.

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 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.

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.

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4. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2020 - NIL).

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Amounts owed by group undertakings	100	100
Other debtors	192	-
	292	100

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	57,789	1,081
Amounts owed to group undertakings	980,467	3,842,064
Taxation and social security	44,254	22,507
Other creditors	829,391	841,692
	1,911,901	4,707,344

7. SECURED DEBTS

The following secured debts are included within creditors:

	2021	2020
	£	£
Other creditors	350,000	700,000

Other creditors includes loans amounting to £350,000 which are secured by way of a legal charge over the assets held within work in progress.

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2021 £	2020 £
100	Ordinary	£1	100	100

9. CONTINGENT LIABILITIES

The company's assets and shares are pledged as security by a cross guarantee against the bank borrowings of certain other group companies.

10. ULTIMATE CONTROLLING PARTY

The ultimate parent company is Conroy Brook Holdings Limited, a company registered in England and Wales.