

REGISTERED NUMBER: 13343422 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2023

FOR

KEMBLE CEDAR BROOK HOLDCO SPV LTD

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FOR THE YEAR ENDED 30 APRIL 2023

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KEMBLE CEDAR BROOK HOLDCO SPV LTD

COMPANY INFORMATION
FOR THE YEAR ENDED 30 APRIL 2023

DIRECTORS:

P Mackenzie
R Mackenzie
A A Ohlsson

REGISTERED OFFICE:

Stoneleigh Abbey Mews
Stoneleigh Abbey
Kenilworth
Warwickshire
CV8 2LF

REGISTERED NUMBER:

13343422 (England and Wales)

ACCOUNTANTS:

Armstrongs
Chartered Accountants and Tax Advisers
1 & 2 Mercia Village Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

BALANCE SHEET
30 APRIL 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Investments	4		100		100
CURRENT ASSETS					
Debtors	5	1,928,848		2,100,451	
Cash at bank		<u>7,708</u>		<u>182,174</u>	
		1,936,556		2,282,625	
CREDITORS					
Amounts falling due within one year	6	<u>1,944,725</u>		<u>2,284,625</u>	
NET CURRENT LIABILITIES			<u>(8,169)</u>		<u>(2,000)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(8,069)</u>		<u>(1,900)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(8,169)</u>		<u>(2,000)</u>
			<u>(8,069)</u>		<u>(1,900)</u>

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 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 Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 November 2023 and were signed on its behalf by:

P Mackenzie - Director

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2023

1. STATUTORY INFORMATION

Kemble Cedar Brook Holdco SPV Ltd 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.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

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 3 (2022 - 3).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 APRIL 2023

4. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
COST	
At 1 May 2022	
and 30 April 2023	100
NET BOOK VALUE	
At 30 April 2023	100
At 30 April 2022	100

The company's investments at the Balance Sheet date in the share capital of companies include the following:

Kemble Cedar Brook SPV Ltd

Registered office: Stoneleigh Abbey Mews, Stoneleigh Abbey, Kenilworth, Warwickshire, CV8 2LF

Nature of business: Holding Company

	% holding
Class of shares:	
Ordinary	100.00

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Amounts owed by group undertakings	1,928,363	2,100,126
Amounts owed by participating interests	300	-
Other debtors	100	100
VAT	85	225
	<u>1,928,848</u>	<u>2,100,451</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	150	125
Other creditors	1,943,750	2,283,750
Accrued expenses	825	750
	<u>1,944,725</u>	<u>2,284,625</u>

7. RELATED PARTY DISCLOSURES

Included in the group undertakings balance at the year end is the following loan due from related parties:

Kemble Cedar Brook SPV Ltd: £1,928,363 (2022: £2,100,126). This is a company of which Mr P Mackenzie is a director and where Kemble Cedar Brook Holdco SPV Ltd holds 100% of the shares of Kemble Cedar Brook SPV Limited.

Included in the Other creditors balance at the year end is the following loan due to related parties:

Neslo Partners No.9: £1,773,000 (2022: £2,113,000). This is a company which holds 10% equity in Kemble Cedar Brook Holdco SPV Ltd.

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.