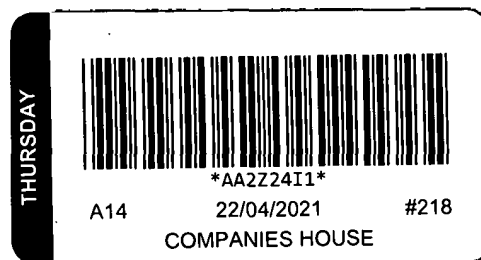


Registered number
SC007173

LOTRA LIMITED
FINANCIAL STATEMENTS
30 June 2020



LOTRA LIMITED**Registered number:**

SC007173

Statement of Financial Position**As at 30 June 2020**

	Notes	2020 £000	2019 £000
Current assets			
Debtors: amounts falling due within one year	4	5,459	5,459
		<u>5,459</u>	<u>5,459</u>
Creditors: amounts falling due within one year	5	(171)	(171)
Net current assets		<u>5,288</u>	<u>5,288</u>
Total assets less current liabilities		<u>5,288</u>	<u>5,288</u>
Net assets		<u>5,288</u>	<u>5,288</u>
Capital and reserves			
Called up share capital		-	-
Profit and loss account		5,288	5,288
Shareholders' funds		<u>5,288</u>	<u>5,288</u>

The directors consider that the company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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 financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

DocuSigned by:

 T S Cole
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T S Cole

Director

Approved by the board on 7 April 2021

LOTRA LIMITED
Notes to the Financial Statements
for the year ended 30 June 2020

1 General Information

Lotra Limited is a private limited company limited by shares. It is registered in England and Wales, and its registered office is Level 4 Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2EN.

2 Accounting policies

Basis of preparation

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

Going Concern

The financial statements have been prepared on a going concern basis, which directors consider appropriate having taken into account likely inflows and outflows of cash and facilities available to the company for at least 12 months from the date of the approval of these financial statements.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

3 Employees

Except for the directors, there were no persons employed by the Company during the year (2019:£Nil). The directors received no remuneration for their services to the Company (2019:£Nil).

4 Debtors	2020 £000	2019 £000
Amounts owed by group undertakings	5,459	5,459
	<u>5,459</u>	<u>5,459</u>
5 Creditors: amounts falling due within one year	2020 £000	2019 £000
Trade creditors	4	3
Amounts owed to group undertakings	167	167
Other creditors	-	1
	<u>171</u>	<u>171</u>

LOTRA LIMITED
Notes to the Financial Statements
for the year ended 30 June 2020

6 Revaluation reserve

Profit and loss account

The profit and loss account includes all retained profit of the company.

Other reserve

The other reserve includes all non distributable accumulated fair value movements on the Company's investment property net of deferred tax.

7 Share capital

	2020	2019
	£000	£000
Allotted, called up and fully paid		
100 (2019 - 100) Ordinary shares of £1.00 each	<u>-</u>	<u>-</u>

8 Controlling party

The Company's immediate parent company is Elentee Limited. The Company's ultimate parent company and controlling party is C.G.I.S. Group (Holdings) Limited.