

Financial Statements for the Year Ended 30 April 2023

for

EMR Columbus Quay Limited

**Contents of the Financial Statements
for the Year Ended 30 April 2023**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

EMR Columbus Quay Limited

**Company Information
for the Year Ended 30 April 2023**

DIRECTOR: T P Riley

REGISTERED OFFICE: 122 South Road
Waterloo
Liverpool
Merseyside
L22 0ND

REGISTERED NUMBER: 08082419 (England and Wales)

ACCOUNTANTS: Cobham Murphy
116 Duke Street
Liverpool
Merseyside
L1 5JW

EMR Columbus Quay Limited (Registered number: 08082419)

**Balance Sheet
30 April 2023**

	Notes	30.4.23 £	30.4.22 £
CURRENT ASSETS			
Debtors	4	1,203,898	1,975,292
Cash in hand		<u>1</u>	<u>1</u>
		1,203,899	1,975,293
CREDITORS			
Amounts falling due within one year	5	<u>1,200,000</u>	<u>1,971,394</u>
NET CURRENT ASSETS		<u>3,899</u>	<u>3,899</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,899</u>	<u>3,899</u>
CAPITAL AND RESERVES			
Called up share capital		1	1
Retained earnings		<u>3,898</u>	<u>3,898</u>
SHAREHOLDERS' FUNDS		<u>3,899</u>	<u>3,899</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 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 2 January 2024 and were signed by:

T P Riley - Director

**Notes to the Financial Statements
for the Year Ended 30 April 2023**

1. STATUTORY INFORMATION

EMR Columbus Quay 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.

Significant judgements and estimates

There are no judgements (apart from those involving estimates) that have had a significant effect on amounts recognised in the financial statements.

Financial instruments

Intercompany loans (being repayable on demand), trade debtors and trade creditors are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in profit and loss.

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 NIL (2022 - NIL).

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.23	30.4.22
	£	£
Other debtors	<u>1,203,898</u>	<u>1,975,292</u>

Notes to the Financial Statements - continued
for the Year Ended 30 April 2023

5. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.4.23	30.4.22
	£	£
Amounts owed to group undertakings	950,000	950,000
Other creditors	250,000	1,021,394
	<u>1,200,000</u>	<u>1,971,394</u>

6. **RELATED PARTY DISCLOSURES**

T P Riley is also a director of Ascot Waterloo Limited and Ascot Developments Group Limited.

Included in other debtors as at 30th April 2023 is £1,203,655 (2022 £657,000 was included in other creditors) owing from Ascot Waterloo Limited.

Included in creditors as at 30th April 2023 is £950,000 (2022 £950,000) owing to Herculanum Quay Limited the company's parent undertaking.

These loans are interest free and repayable on demand.

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.