REGISTERED NUMBER: 08842821 (England and Wales)

Financial Statements for the Year Ended 31 July 2022

for

Tuebrook Land Ltd

Contents of the Financial Statements
for the Year Ended 31 July 2022

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

Tuebrook Land Ltd

Company Information
for the Year Ended 31 July 2022

DIRECTORS:	L A Stockton J Stockton L Stockton
REGISTERED OFFICE:	116 Duke Street Liverpool Merseyside L1 5JW
REGISTERED NUMBER:	08842821 (England and Wales)
ACCOUNTANTS:	Cobham Murphy 116 Duke Street Liverpool Merseyside L1 5JW

Balance Sheet
31 July 2022

	Notes	31.7.22 £	£	31.7.21 £	£
FIXED ASSETS					
Tangible assets	4		-		95
Investments	5		1		1
Investment property	6		12,678,325		993,474
			12,678,326		993,570
CURRENT ASSETS					
Debtors	7	504,807		150,000	
Cash at bank and in hand		17,300		9,440	
		522,107		159,440	
CREDITORS					
Amounts falling due within one year	8	3,793,564		857,014	
NET CURRENT LIABILITIES			(3,271,457)		(697,574)
TOTAL ASSETS LESS CURRENT LIABILITIES			9,406,869		295,996
CREDITORS					
Amounts falling due after more than one year	9		(4,612,515)		(37,355)
PROVISIONS FOR LIABILITIES			(13,965)		(13,965)
NET ASSETS			4,780,389		244,676
CAPITAL AND RESERVES					
Called up share capital			2,940,204		3
Retained earnings			1,840,185		244,673
SHAREHOLDERS' FUNDS			4,780,389		244,676

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 July 2022

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 28 April 2023 and were signed on its behalf by:

L A Stockton - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Tuebrook Land 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.

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard in the UK and Republic of Ireland" including provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention and prepared on a going concern basis, management have determined the Covid - 19 pandemic is not expected to have significant impact on the entity's ability to continue as a going concern.

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover is derived from ordinary activities which consist of rental income which is exempt from VAT.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Investment property
Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

Financial instruments
Directors loans and 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.

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.

continued...

2. **ACCOUNTING POLICIES - continued**

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 2 (2021 - NIL) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 August 2021 and 31 July 2022	279
DEPRECIATION	
At 1 August 2021	184
Charge for year	95
At 31 July 2022	279
NET BOOK VALUE	
At 31 July 2022	-
At 31 July 2021	95

5. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 August 2021 and 31 July 2022	1
NET BOOK VALUE	
At 31 July 2022	1
At 31 July 2021	1

continued...

6. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 August 2021	993,474
Additions	11,684,851
At 31 July 2022	12,678,325
NET BOOK VALUE	
At 31 July 2022	12,678,325
At 31 July 2021	993,474

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Trade debtors	2,500	-
Amounts owed by group undertakings	9,583	150,000
Amounts owed by participating interests	364,172	-
Amounts owed by associates	34,434	-
Other debtors	94,118	-
	504,807	150,000

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans and overdrafts	9,640	10,915
Amounts owed to group undertakings	3,378,982	689,424
Amounts owed to participating interests	-	92,773
Taxation and social security	22,886	35,282
Other creditors	382,056	28,620
	3,793,564	857,014

9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.22	31.7.21
	£	£
Bank loans	28,921	37,355
Other creditors	4,583,594	-
	4,612,515	37,355

Amounts falling due in more than five years:

Repayable otherwise than by instalments		
Other loans more 5yrs non-inst	3,235,234	-

continued...

10. SECURED DEBTS

The following secured debts are included within creditors:

	31.7.22	31.7.21
	£	£
Other loans	4,655,379	-

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.