

**BATH ROW DEVELOPMENTS LTD**

**Company Registration Number:  
05083633 (England and Wales)**

**Unaudited abridged accounts for the year ended 31 August 2021**

**Period of accounts**

**Start date: 01 September 2020**

**End date: 31 August 2021**

# **BATH ROW DEVELOPMENTS LTD**

## **Contents of the Financial Statements for the Period Ended 31 August 2021**

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# BATH ROW DEVELOPMENTS LTD

## Balance sheet

As at 31 August 2021

|  | <i>Notes</i> | <i>2021</i>        | <i>2020</i>        |
|--|--------------|--------------------|--------------------|
|  |              | £                  | £                  |
| <b>Fixed assets</b>                                      |              |                    |                    |
| Tangible assets:   | 3            | 16,650,097         | 16,650,097         |
| <b>Total fixed assets:</b>                               |              | <u>16,650,097</u>  | <u>16,650,097</u>  |
| <b>Current assets</b>                                    |              |                    |                    |
| Debtors:   | 4            | 110,732            | 100,000            |
| Cash at bank and in hand:                                |              | 4,574              | 5,936              |
| <b>Total current assets:</b>                             |              | <u>115,306</u>     | <u>105,936</u>     |
| Creditors: amounts falling due within one year:          | 5            | (3,121,706)        | (2,365,566)        |
| <b>Net current assets (liabilities):</b>                 |              | <u>(3,006,400)</u> | <u>(2,259,630)</u> |
| Total assets less current liabilities:                   |              | 13,643,697         | 14,390,467         |
| Creditors: amounts falling due after more than one year: | 6            | (5,002,262)        | (6,090,802)        |
| Provision for liabilities:                               |              | (1,002,839)        | (990,154)          |
| <b>Total net assets (liabilities):</b>                   |              | <u>7,638,596</u>   | <u>7,309,511</u>   |
| <b>Capital and reserves</b>                              |              |                    |                    |
| Called up share capital:                                 |              | 100                | 100                |
| Profit and loss account:                                 |              | 7,638,496          | 7,309,411          |
| <b>Shareholders funds:</b>                               |              | <u>7,638,596</u>   | <u>7,309,511</u>   |

The notes form part of these financial statements

## **BATH ROW DEVELOPMENTS LTD**

### **Balance sheet statements**

For the year ending 31 August 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A).

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The directors have chosen to not file a copy of the company's profit & loss account.

**This report was approved by the board of directors on 24 August 2022  
and signed on behalf of the board by:**

Name: A J Fall  
Status: Director

The notes form part of these financial statements

# **BATH ROW DEVELOPMENTS LTD**

## **Notes to the Financial Statements**

**for the Period Ended 31 August 2021**

### **1. Accounting policies**

These financial statements have been prepared in accordance with the provisions of Section 1A (Small Entities) of Financial Reporting Standard 102

#### **Turnover policy**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover comprises rental income receivable by the company

#### **Tangible fixed assets and depreciation policy**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life. Plant and machinery etc - 20% on cost

#### **Other accounting policies**

Investments in subsidiaries Investments in subsidiary undertakings are recognised at cost. Investment property All investment properties are carried out at the fair value determined annually and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided for. Changes on fair value are recognised in the profit and loss accounts.

# **BATH ROW DEVELOPMENTS LTD**

## **Notes to the Financial Statements for the Period Ended 31 August 2021**

### **2. Employees**

|  | <i>2021</i> | <i>2020</i> |
|--|-------------|-------------|
| <b>Average number of employees during the period</b> | 1           | 1           |

# BATH ROW DEVELOPMENTS LTD

## Notes to the Financial Statements for the Period Ended 31 August 2021

### 3. Tangible Assets

|                      | Total             |
|----------------------|-------------------|
| Cost                 | £                 |
| At 01 September 2020 | 16,650,097        |
| At 31 August 2021    | <u>16,650,097</u> |
| Net book value       |                   |
| At 31 August 2021    | <u>16,650,097</u> |
| At 31 August 2020    | <u>16,650,097</u> |

# BATH ROW DEVELOPMENTS LTD

## Notes to the Financial Statements for the Period Ended 31 August 2021

### 4. Debtors

|                                       | <i>2021</i> | <i>2020</i> |
|---------------------------------------|-------------|-------------|
|                                       | £           | £           |
| Debtors due after more than one year: | 0           | 0           |



# **BATH ROW DEVELOPMENTS LTD**

## **Notes to the Financial Statements**

**for the Period Ended 31 August 2021**

### **5. Creditors: amounts falling due within one year note**

Bank loans and overdrafts £317,738 Amounts owed to group undertakings £2,710,211 Taxation and social security £80,520 Other creditors £13,237

# **BATH ROW DEVELOPMENTS LTD**

## **Notes to the Financial Statements**

**for the Period Ended 31 August 2021**

### **6. Creditors: amounts falling due after more than one year note**

Bank loans £5,002,262

# **BATH ROW DEVELOPMENTS LTD**

## **Notes to the Financial Statements**

**for the Period Ended 31 August 2021**

### **7. Related party transactions**

|                                 |                       |
|---------------------------------|-----------------------|
| Name of the related party:      | Bath Row (Penryn) Ltd |
| Relationship:                   | Subsidiary            |
| Description of the Transaction: | The loan of money     |
|                                 | £                     |
| Balance at 01 September 2020    | 1,964,279             |
| Balance at 31 August 2021       | <b>2,710,211</b>      |

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.