

**MERLIN PROPERTY GROUP LIMITED**

**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 30 APRIL 2022**

**MERLIN PROPERTY GROUP LIMITED**  
**REGISTERED NUMBER: 06033258**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2022**

	Note	2022 £	2021 £
Investments	4	2,198,001	2,198,001
		<u>2,198,001</u>	<u>2,198,001</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	100	100
		<u>100</u>	<u>100</u>
Creditors: amounts falling due within one year	6	(2,252,501)	(2,252,501)
		<u>(2,252,501)</u>	<u>(2,252,501)</u>
<b>Net current liabilities</b>		<b>(2,252,401)</b>	<b>(2,252,401)</b>
		<u>(54,400)</u>	<u>(54,400)</u>
<b>Net liabilities</b>		<b>(54,400)</b>	<b>(54,400)</b>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		(54,500)	(54,500)
		<u>(54,400)</u>	<u>(54,400)</u>

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**MERLIN PROPERTY GROUP LIMITED**  
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**STATEMENT OF FINANCIAL POSITION (CONTINUED)**  
**AS AT 30 APRIL 2022**

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For the year ended 30 April 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006.

Members have not required the company to obtain an audit for the year in question in accordance with section 476 of the 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 income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**P T Jevans**  
Director

Date: 20 January 2023

The notes on pages 3 to 5 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022

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**1. General information**

Merlin Property Group Limited is a private company limited by shares and incorporated in England. Its registered office is White Cottage, Woodland Drive, East Horsley, Surrey, United Kingdom, KT24 5AN.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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 the Republic of Ireland and the Companies Act 2006.

**2.2 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

**2.3 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.4 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.5 Financial instruments**

The company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

**3. Employees**

The average monthly number of employees, including directors, during the year was 3 (2021 - 3).

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MERLIN PROPERTY GROUP LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022

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4. Fixed asset investments

	Investments in subsidiary companies £
<b>Cost or valuation</b>	
At 1 May 2021	2,198,001
At 30 April 2022	<u>2,198,001</u>
<b>Net book value</b>	
At 30 April 2022	<u>2,198,001</u>
<b>At 30 April 2021</b>	<u>2,198,001</u>

**Subsidiary undertakings**

The following were subsidiary undertakings of the company:

Name	Class of shares	Holding	Principal activity
Merlin International Properties Limited	Ordinary	100 %	Property Development
Merlin Great Northern Limited	Ordinary	100 %	Holding Co

MERLIN PROPERTY GROUP LIMITED

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022

5. Debtors

	2022 £	2021 £
Other debtors	100	100
	<u>100</u>	<u>100</u>

6. Creditors: Amounts falling due within one year

	2022 £	2021 £
Amounts owed to group undertakings	1,170,034	1,102,424
Other creditors	106,855	106,855
Share capital treated as debt	975,612	1,043,222
	<u>2,252,501</u>	<u>2,252,501</u>

7. Share capital

	2022 £	2021 £
<b>Shares classified as equity</b>		
<b>Allotted, called up and fully paid</b>		
100 (2021 - 100) Ordinary shares of £1.00 each	<u>100</u>	<u>100</u>

	2022 £	2021 £
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**Shares classified as debt**

**Allotted, called up and fully paid**

2,886 (2021 - 3,086) Preference shares of £338.05 each	<u>975,612</u>	<u>1,043,222</u>
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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.