Registered number
10745965

Harrier Properties Limited
Unaudited Accounts
for the year ended
30 April 2023

Harrier Properties Limited
Balance Sheet
as at 30 April 2023

	Notes		2023 £		2022 £
Fixed assets					
Tangible assets	3		386,763		331,274
Investments	4		2,207		2,020
			388,970		333,294
Current assets					
Cash at bank and in hand		11,273		11,373	
		11,273		11,373	
Creditors: amounts falling due within one year	5	(58,984)		(58,469)	
Net current assets / (liabilities)			(47,711)		(47,096)
Total assets less current liabilities			341,259		286,198
Creditors: amounts falling due after more than one year	6		(250,025)		(250,025)
Provisions for liabilities			(19,767)		(8,584)
Accruals and deferred income			(3,579)		(3,075)
Total net assets (liabilities)			67,888		24,514
Capital and reserves					
Called up share capital	7		100		100
Revaluation reserve			79,068		34,337
Profit and loss account			(11,280)		(9,923)
Shareholders' funds			67,888		24,514

Harrier Properties Limited
Balance Sheet
as at 30 April 2023

These accounts have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The directors have not delivered a copy of the company's Profit and Loss account as permitted by s444(5A) of the Companies Act 2006.

For the year ending 30 April 2023 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.

Signed on behalf of the board of directors

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Mr S Johnson

Director

Approved by the board on 15 June 2023

Company Number: 10745965 (a Private Company Limited by Shares registered in England and Wales)

Registered Office:

Cherry Lodge, 21 Hutton Hill
Hutton
Weston-super-mare
Somerset
BS24 9TU
United Kingdom

1. Accounting policies

Basis of preparation of financial statements
These financial statements have been prepared under the historic cost convention in accordance with the accounting policies set out below and with section 1A of FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland, and the Companies Act 2006. The presentation currency is sterling.

Going concern basis
The accounts have been prepared on the assumption that the company is able to carry on business as a going concern for the foreseeable future.

Revenue recognition
Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances.

Tangible fixed assets depreciation policy
Tangible fixed assets are stated at cost less accumulated depreciation and impairment losses. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost of fixed assets, less the estimated residual value, over their estimated useful lives.

Equipment	25% Straight Line

Investment property
Investment property is included at fair value, with any gains recognised in the profit and loss account for the period in which they occurred. Deferred tax is recognised on these gains at the rate expected to apply when the property is sold.

Deferred taxation
Taxation represents the sum of tax currently payable and deferred tax. Current tax is calculated using tax rates that have been enacted or substantially enacted at the end of the reporting period. Deferred tax arises as a result of including items of income and expenditure in taxation computations in periods different from those in which they are included in the company's accounts. Deferred tax is provided in full on timing differences which result in an obligation to pay more (or a right to pay less) tax at a future date, at the tax rates that are expected to apply when the timing differences reverse, based on current tax rates and laws. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of part of the asset to be recovered.

Financial instruments
Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares that are measured at fair value. Derivative financial instruments are initially recorded at cost and thereafter at fair value. All changes in fair value are recognised in the profit or loss account in the period in which they occurred.

2. Employees

	2023	2022
Average number of employees during the period	2	2

3. Tangible fixed assets

	Equipment	Land & buildings	Total
Cost or valuation	£	£	£
At 1 May 2022	1,699	330,000	331,699
Revaluations	0	55,914	55,914
At 30 April 2023	1,699	385,914	387,613
Depreciation			
At 1 May 2022	425	0	425
Charge for the period	425	0	425
At 30 April 2023	850	0	850
Net book value			
At 30 April 2023	849	385,914	386,763
At 30 April 2022	1,274	330,000	331,274

The property was revalued by Paragon during the year ended 30th April 2023.

4. Investments

	Other investments	Total
	£	£
Carrying amount at 1 May 2022	2,020	2,020
Revaluations	187	187
Carrying amount at 30 April 2023	2,207	2,207

5. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	58,984	58,469
	58,984	58,469

6. Creditors: amounts falling due after one year

	2023	2022
	£	£
Bank Loans & overdrafts	250,025	250,025
	250,025	250,025

7. Share capital

	2023	2022
	£	£
Allotted, called up and fully paid:		
84 (2022: 84) A Ordinary shares of £1.00 each	84	84
Allotted, called up and fully paid:		
16 (2022: 16) B Ordinary shares of £1.00 each	16	16
	100	100

8. Borrowings

	2023	2022
Creditors repayable in more than five years:	£	£
Total non-instalment amounts due	250,025	250,025
Total	250,025	250,025

9. Other information

A prior year adjustment has been made to these accounts to recognise a revaluation gain and deferred tax on that gain in accordance with Financial Reporting Standard 102 Part 1A. As a result, a property revaluation gain of £42,921 and a deferred tax charge of £8,584 has been added to the Profit and Loss Account comparative amounts. Also, the revaluation reserve has decreased and the provision for deferred tax has increased by £8,584 in the comparative amounts.