

**ST ROBERTS HOMES LTD**  
**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**31 MARCH 2024**

**ST ROBERTS HOMES LTD**  
**REGISTERED NUMBER: 04179189**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Investments	4	50	50
		50	50
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	30,000	30,588
Cash at bank and in hand		81,017	268,373
		111,017	298,961
Creditors: amounts falling due within one year	6	(55,690)	(167,220)
<b>Net current assets</b>		<b>55,327</b>	131,741
<b>Total assets less current liabilities</b>		<b>55,377</b>	131,791
<b>Net assets</b>		<b>55,377</b>	131,791
<b>Capital and reserves</b>			
Called up share capital	7	2	2
Profit and loss account		55,375	131,789
		55,377	131,791

The directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and 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 comprehensive income 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 Cable**  
Director

Date: 18 December 2024

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024

**1. General information**

St Roberts Homes Limited is a private company limited by shares, incorporated in England and Wales under company number 04179189. The address of the registered office is 1 Rudgate Court Rudgate Court, Walton, Wetherby, England, LS23 7BF.

These accounts have been prepared in pound sterling as this is the currency of the primary economic environment in which the Company operates.

**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 FRS 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland' and the requirements of the Companies Act 2006. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Interest income**

Interest income is recognised in profit or loss using the effective interest method.

**2.4 Valuation of investments**

Investments in subsidiaries are measured at cost less accumulated impairment.

Investments in unlisted Company shares, whose market value can be reliably determined, are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in the Statement of Comprehensive Income for the period. Where market value cannot be reliably determined, such investments are stated at historic cost less impairment.

Investments in listed company shares are remeasured to market value at each reporting date. Gains and losses on remeasurement are recognised in profit or loss for the period.

**ST ROBERTS HOMES LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
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**2. Accounting policies (continued)**

**2.5 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.

**2.6 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.7 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.

**3. Employees**

The average monthly number of employees, including directors, during the year was 2 (2023 - 2).

**4. Fixed asset investments**

<b>Cost or valuation</b>	<b>Investments in joint venture £</b>
At 1 April 2023	<u>50</u>
At 31 March 2024	<u><u>50</u></u>

**5. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
Other debtors	<u>30,000</u>	<u>30,588</u>
	<u><u>30,000</u></u>	<u><u>30,588</u></u>

ST ROBERTS HOMES LTD

NOTES TO THE FINANCIAL STATEMENTS  
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6. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	583	200
Amounts owed to group undertakings	-	20,347
Other creditors	2,989	92,755
Accruals and deferred income	52,118	53,918
	<u>55,690</u>	<u>167,220</u>

**ST ROBERTS HOMES LTD**

**NOTES TO THE FINANCIAL STATEMENTS  
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**7. Share capital**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Allotted, called up and fully paid</b>		
2 (2023 - 2) Ordinary shares shares of £1.00 each	<u><u>2</u></u>	<u><u>2</u></u>

**8. Related party transactions**

CFK Developments Limited is the parent company of St Roberts Homes Limited.

Management fees of £nil (2023: £30,000) were charged by CFK Developments Limited to this company in the year ended 31 March 2024.

At 31 March 2024, £nil (2023: £89,768) was owed to R Fleming, a director and shareholder of CFK Developments Limited.

At 31 March 2024, loan £nil (2023: £40,626) was owed by CFK Development Limited, and loan of £nil (2023: £20,279) was owed by St Roberts Homes (Westgate) Limited.

An intercompany loan of £117,967 due from CFK Development Limited was written off.

In the year ended 31 March 2024, investment income of £50,000 (2023: £50,000) was received from St Roberts Home Westgate Limited.

**9. Controlling party**

The company is a wholly owned subsidiary of CFK Developments Limited, registered in England and

Wales and which has the same registered office as this company.

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.