

COMPANY REGISTRATION NUMBER: 08283045

**8A CHURCH STREET LIMITED**

**FILLETED UNAUDITED FINANCIAL STATEMENTS**

**31 January 2024**

# **8A CHURCH STREET LIMITED**

## **STATEMENT OF FINANCIAL POSITION**

**31 January 2024**

		2024		2023	
	Note	£	£	£	£
<b>FIXED ASSETS</b>					
Investments	4		1,490		1,490
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		5		5	
		----		----	
<b>NET CURRENT ASSETS</b>			5		5
			-----		-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,495		1,495
			-----		-----
<b>CAPITAL AND RESERVES</b>					
Called up share capital			5		5
Profit and loss account			1,490		1,490
			-----		-----
<b>SHAREHOLDERS FUNDS</b>			1,495		1,495
			-----		-----

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

For the year ending 31 January 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 16 September 2024 , and are signed on behalf of the board by:

Mrs W Kelland

Director

Company registration number: 08283045

# **8A CHURCH STREET LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **YEAR ENDED 31 JANUARY 2024**

#### **1. GENERAL INFORMATION**

The company is a private company limited by shares, registered in United Kingdom. The address of the registered office is 61a High Street South, Rushden, Northamptonshire, NN10 0RA.

#### **2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. ACCOUNTING POLICIES**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Investments**

Fixed asset investments are initially recorded at cost, and subsequently stated at cost less any accumulated impairment losses.

##### **Investments in associates**

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

##### **Investments in joint ventures**

Investments in joint ventures accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in joint ventures accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value recognised in other comprehensive income/profit or loss. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

### **Impairment of fixed assets**

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

### **Financial instruments**

Basic financial instruments are recognised at amortised cost, except for investments in non-convertible preference and non-puttable ordinary shares which are measured at fair value, with changes recognised in profit and loss. Derivative financial instruments are initially recorded at cost and thereafter at fair value with changes recognised in profit and loss.

## **4. INVESTMENTS**

		<b>Shares in participating interests £</b>
<b>Cost</b>		
<b>At 1 February 2023 and 31 January 2024</b>		1,490 -----
<b>Impairment</b>		
<b>At 1 February 2023 and 31 January 2024</b>		— -----
<b>Carrying amount</b>		
<b>At 31 January 2024</b>	1,490	-----
At 31 January 2023	1,490	-----

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.