

Company registration number 10351238 (England and Wales)

A30 BUSINESS PARK LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2022
PAGES FOR FILING WITH REGISTRAR

A30 BUSINESS PARK LTD

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A30 BUSINESS PARK LTD

BALANCE SHEET

AS AT 30 APRIL 2022

		2022		2021	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	3		4,507,582		3,964,852
Current assets					
Debtors		90,683		17,010	
Cash at bank and in hand		175,392		118,517	
		<u>266,075</u>		<u>135,527</u>	
Creditors: amounts falling due within one year	4	<u>(4,705,970)</u>		<u>(4,093,498)</u>	
Net current liabilities			<u>(4,439,895)</u>		<u>(3,957,971)</u>
Total assets less current liabilities			<u>67,687</u>		<u>6,881</u>
Capital and reserves					
Called up share capital	5		100		100
Profit and loss reserves			67,587		6,781
Total equity			<u>67,687</u>		<u>6,881</u>

In accordance with section 444 of the Companies Act 2006, all of the members of the company have consented to the preparation of abridged financial statements pursuant to paragraph 1A of Schedule 1 to the Small Companies and Groups (Accounts and Directors' Report) Regulations (SI 2008/409)(b).

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 April 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 21 December 2022 and are signed on its behalf by:

WJ Hawkins
Director
Company Registration No. 10351238

A30 BUSINESS PARK LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

Company information

A30 Business Park Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 9 Tregame Terrace, St Austell, Cornwall PL25 4DD.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. 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 financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Turnover

Turnover is in respect of rental income which is recognised on a receivable basis and deferred where the income is received in advance.

1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Freehold land is not depreciated.

Freehold buildings	2% straight line method
Computers	33.3% straight line method

Assets in the course of construction are not depreciated.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.4 Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include only cash in hand.

1.5 Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. There have been no impairments to debtors or creditors and all amounts are receivable or payable within one year and are therefore not amortised.

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recognised in profit or loss immediately, together with any changes in the fair value of the hedged asset or liability that are attributable to the hedged risk.

1.6 Taxation

The tax expense represents the sum of the tax currently payable and deferred tax.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

1 Accounting policies

(Continued)

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

2 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

	2022 Number	2021 Number
Total	2	2

3 Tangible fixed assets

	Freehold buildings £	Computers £	Total £
Cost			
At 1 May 2021	4,074,412	2,500	4,076,912
Additions	608,509	-	608,509
At 30 April 2022	4,682,921	2,500	4,685,421
Depreciation and impairment			
At 1 May 2021	110,533	1,527	112,060
Depreciation charged in the year	64,946	833	65,779
At 30 April 2022	175,479	2,360	177,839
Carrying amount			
At 30 April 2022	4,507,442	140	4,507,582
At 30 April 2021	3,963,879	973	3,964,852

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2022

4	Creditors: amounts falling due within one year	2022	2021
		£	£
	Trade creditors	232,420	6,136
	Amounts owed to connected companies	4,422,991	4,022,325
	Corporation tax	29,693	26,467
	Other taxation and social security	-	9,518
	Other creditors	20,866	29,052
		<u>4,705,970</u>	<u>4,093,498</u>
		<u><u>4,705,970</u></u>	<u><u>4,093,498</u></u>
5	Called up share capital	2022	2021
		£	£
	Ordinary share capital		
	Issued and not fully paid		
	100 Ordinary shares of £1 each	100	100
		<u>100</u>	<u>100</u>
		<u><u>100</u></u>	<u><u>100</u></u>

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.