

**Unaudited Financial Statements for the Year Ended 31 December 2022**

**for**

**Miller Developments Holdings Limited**

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for the Year Ended 31 December 2022**

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**Miller Developments Holdings Limited**

**Company Information**  
**for the Year Ended 31 December 2022**

**DIRECTORS:**

D T Milloy  
A Sutherland

**REGISTERED OFFICE:**

c/o Addleshaw Goddard  
One St Peter's Square  
Manchester  
M2 3DE

**REGISTERED NUMBER:**

00849553 (England and Wales)

**ACCOUNTANTS:**

J S Accounting Services Limited  
13-15 Morningside Drive  
EDINBURGH  
EH10 5LZ

**Miller Developments Holdings Limited (Registered number: 00849553)**

**Balance Sheet**  
**31 December 2022**

	Notes	31.12.22 £	£	31.12.21 £	£
<b>FIXED ASSETS</b>					
Investments	4		103		103
<b>CURRENT ASSETS</b>					
Debtors	5	19,610		13,002	
Cash at bank		<u>13,182</u>		<u>23,602</u>	
		32,792		36,604	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>31,425</u>		<u>73,203</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>1,367</u>		<u>(36,599)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>1,470</u>		<u>(36,496)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>1,370</u>		<u>(36,596)</u>
			<u>1,470</u>		<u>(36,496)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 1 August 2023 and were signed on its behalf by:

D T Milloy - Director

A Sutherland - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2022**

**1. STATUTORY INFORMATION**

Miller Developments Holdings Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2021 - NIL).

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**4. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>COST</b>	
At 1 January 2022	
and 31 December 2022	<u>103</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>103</u>
At 31 December 2021	<u>103</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade debtors	-	13,000
Amounts owed by group undertakings	15,000	-
Other debtors	<u>4,610</u>	<u>2</u>
	<u>19,610</u>	<u>13,002</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22	31.12.21
	£	£
Trade creditors	26,425	67,631
Taxation and social security	-	572
Other creditors	<u>5,000</u>	<u>5,000</u>
	<u>31,425</u>	<u>73,203</u>

**7. RELATED PARTY DISCLOSURES**

During the year the company agreed a waive of its rights of its loans due to Miller Cromdale Riverside Business Park Limited - £1,652, Edinburgh Quay Limited - £993, Miller Arena Central Limited -£1,250, Miller Developments Holdings Limited-£671 and Miller Northpoint ( Pacific Quay) Limited - £10,000.

Included in debtors are amounts due from related businesses Miller Developments Limited - £15,000 (2021:£1,500), Miller (Arena) Central Limited - £nil (2021: £5,500), Edinburgh Quay Limited - £nil (2024:£3,000) and Miller Cromdale Riverside (Business Park) Limited £nil (2021£1,500)

During the year the company received dividends from Edinburgh Quay Limited -£40,000(2021:£nil), Miller (Arena Central) Limited - £5,256(2021:£120,000), Pacific Quay Developments Limited - £nil (2021:£15,000),Miller (Queens Drive) Limited - £NIL (2021:£60,000), Miller Developments Regeneration Limited-£nil(2021:£20,465), Miller Birch Limited £nil (2021: £125,000) and Miller Development Limited £15,000 (2021:£nil).

**8. ULTIMATE CONTROLLING PARTY**

As at 31 December 2022 the company's ultimate parent was A & D Corporate Holdings LLP.

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.