

Registered number: 03383370

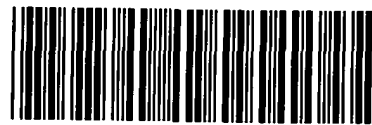
HARROWDEN DEVELOPMENTS LIMITED

UNAUDITED

DIRECTOR'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2022

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COMPANIES HOUSE

HARROWDEN DEVELOPMENTS LIMITED

COMPANY INFORMATION

Director	C E S Whitbread
Company secretary	E C A Martineau
Registered number	03383370
Registered office	Estate Office Southill Park Southill Biggleswade Bedfordshire SG18 9LJ
Accountants	Grant Thornton UK LLP Chartered Accountants 300 Pavilion Drive Northampton Business Park Northampton NN4 7YE

HARROWDEN DEVELOPMENTS LIMITED

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HARROWDEN DEVELOPMENTS LIMITED

**DIRECTOR'S REPORT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

The director presents his report and the financial statements for the year ended 30 September 2022.

Director's responsibilities statement

The director is responsible for preparing the Director's report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the director must not approve the financial statements unless he is satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the director is required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and to enable him to ensure that the financial statements comply with the Companies Act 2006. He is also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Director

The director who served during the year was:

C E S Whitbread

Small companies note

In preparing this report, the director has taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 26 June 2023 and signed on its behalf.



C E S Whitbread
Director



Report to the director on the preparation of the unaudited statutory financial statements of Harrowden Developments Limited for the year ended 30 September 2022

We have compiled the accompanying financial statements of Harrowden Developments Limited based on the information you have provided. These financial statements comprise the Balance Sheet of Harrowden Developments Limited as at 30 September 2022, the Statement of Income and Retained Earnings for the year then ended, and a summary of significant accounting policies and other explanatory information.

We performed this compilation engagement in accordance with International Standard on Related Services 4410 (Revised), Compilation Engagements.

We have applied our expertise in accounting and financial reporting to assist you in the preparation and presentation of these financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice). As a member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com.

These financial statements and the accuracy and completeness of the information used to compile them are your responsibility.

Since a compilation engagement is not an assurance engagement, we are not required to verify the accuracy or completeness of the information you provided to us to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on whether these financial statements are prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

This report is made solely to the director of Harrowden Developments Limited in accordance with the terms of our engagement letter dated 23 March 2021. Our work has been undertaken solely to prepare for your approval the financial statements of Harrowden Developments Limited and state those matters that we have agreed to state to the director of Harrowden Developments Limited in this report in accordance with our engagement letter dated 23 March 2021. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Harrowden Developments Limited and its director for our work or for this report.

Grant Thornton UK LLP

Grant Thornton UK LLP

Chartered Accountants

Northampton

Date: 27/6/2023

HARROWDEN DEVELOPMENTS LIMITED

**STATEMENT OF INCOME AND RETAINED EARNINGS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	Note	2022 £	2021 £
Administrative expenses		(1,740)	(1,690)
Operating loss		(1,740)	(1,690)
Interest receivable and similar income		333	-
Loss before tax		(1,407)	(1,690)
Loss after tax		(1,407)	(1,690)
Retained earnings at the beginning of the year		9,510	11,200
		9,510	11,200
Loss for the year		(1,407)	(1,690)
Retained earnings at the end of the year		8,103	9,510
The notes on pages 5 to 7 form part of these financial statements.			

HARROWDEN DEVELOPMENTS LIMITED
REGISTERED NUMBER:03383370

BALANCE SHEET
AS AT 30 SEPTEMBER 2022

	Note	2022 £	2021 £
Current assets			
Debtors: amounts falling due within one year	4	54	54
Cash at bank and in hand		516,495	516,162
		<u>516,549</u>	<u>516,216</u>
Creditors: amounts falling due within one year	5	(8,446)	(6,706)
Net current assets		<u>508,103</u>	<u>509,510</u>
Total assets less current liabilities		<u>508,103</u>	<u>509,510</u>
Net assets		<u>508,103</u>	<u>509,510</u>
Capital and reserves			
Called up share capital		500,000	500,000
Profit and loss account		8,103	9,510
		<u>508,103</u>	<u>509,510</u>

The director considers 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 director acknowledges his 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 were approved and authorised for issue by the board and were signed on its behalf on
26 June 2023

C E S Whitbread
Director



The notes on pages 5 to 7 form part of these financial statements.

HARROWDEN DEVELOPMENTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2022

1. General information

The company is a private company, limited by shares and is registered in England and Wales.

Registered number: 03383370

Registered office:
Estate Office Southill Park
Southill
Biggleswade
Bedfordshire
SG18 9LJ

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 Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

2.2 Going concern

The directors have reviewed the position of the company and its expected future activities and remain of the opinion that the company will continue to be a going concern for the foreseeable future, being a period of at least 12 months from the approval date of the financial statements.

2.3 Interest income

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

2.4 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.

2.5 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.

2.6 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.

HARROWDEN DEVELOPMENTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

2. Accounting policies (continued)**2.7 Financial instruments**

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or in case of an out-right short-term loan that is not at market rate, the financial asset or liability is measured, initially at the present value of future cash flows discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost, unless it qualifies as a loan from a director in the case of a small company, or a public benefit entity concessionary loan.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of income and retained earnings.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

Financial assets and liabilities are offset and the net amount reported in the Balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

3. Employees

The average monthly number of employees, including directors, during the year was 0 (2021: 0).

4. Debtors

	2022	2021
	£	£
Other debtors	54	54

HARROWDEN DEVELOPMENTS LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Amounts owed to group undertakings	6,406	4,716
Other creditors	300	300
Accruals and deferred income	1,740	1,690
	8,446	6,706

HARROWDEN DEVELOPMENTS LIMITED

**DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022	2021
	£	£
Less: overheads		
Administration expenses	(1,740)	(1,690)
Operating loss	(1,740)	(1,690)
Interest receivable	333	-
Loss for the year	(1,407)	(1,690)

HARROWDEN DEVELOPMENTS LIMITED

**SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2022**

	2022	2021
	£	£
Administration expenses		
Legal and professional	1,740	1,690
	<hr/>	<hr/>
	2022	2021
	£	£
Interest receivable		
Bank interest receivable	333	-
	<hr/>	<hr/>