

**REGISTERED NUMBER: 04933936 (England and Wales)**

**Audited Financial Statements**  
**for the Year Ended 31 January 2017**  
**for**  
**INVESTLAND (COMMERCIAL) LIMITED**



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for the Year Ended 31 January 2017**

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# **INVESTLAND (COMMERCIAL) LIMITED**

## **Company Information for the Year Ended 31 January 2017**

### **DIRECTORS:**

J P Gerrard  
M Gerrard

### **REGISTERED OFFICE:**

42 Lytton Road  
Barnet  
Hertfordshire  
EN5 5BY

### **REGISTERED NUMBER:**

04933936 (England and Wales)

### **AUDITORS:**

Jeff Lerner & Associates  
Chartered Accountants  
Statutory Auditors  
42 Lytton Road  
Barnet  
Hertfordshire  
EN5 5BY

**INVESTLAND (COMMERCIAL) LIMITED (REGISTERED NUMBER: 04933936)****Balance Sheet  
31 January 2017**

	Notes	31.1.17 £	31.1.16 £
<b>FIXED ASSETS</b>			
Investment property	3	400,000	400,000
<b>CURRENT ASSETS</b>			
Debtors	4	2,736	2,701
Cash at bank		6,687	14,921
		<u>9,423</u>	<u>17,622</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>197,477</u>	<u>205,676</u>
<b>NET CURRENT LIABILITIES</b>		<u>(188,054)</u>	<u>(188,054)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>211,946</b>	211,946
<b>PROVISIONS FOR LIABILITIES</b>		<u>35,870</u>	-
<b>NET ASSETS</b>		<u><b>176,076</b></u>	<u>211,946</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		200	200
Fair value reserve	6	211,746	211,746
Retained earnings		<u>(35,870)</u>	-
<b>SHAREHOLDERS' FUNDS</b>		<u><b>176,076</b></u>	<u>211,946</u>

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 31 October 2017 and were signed on its behalf by:



Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 January 2017**

**1. STATUTORY INFORMATION**

Investland (Commercial) 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 the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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.

**Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

**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.

**INVESTLAND (COMMERCIAL) LIMITED (REGISTERED NUMBER: 04933936)**

**Notes to the Financial Statements - continued  
for the Year Ended 31 January 2017**

**3. INVESTMENT PROPERTY**

**FAIR VALUE**

At 1 February 2016  
and 31 January 2017

**Total  
£**

**400,000**

**NET BOOK VALUE**

At 31 January 2017

**400,000**

At 31 January 2016

**400,000**

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

	<b>31.1.17</b>	<b>31.1.16</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>2,736</b>	<b>2,701</b>

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

	<b>31.1.17</b>	<b>31.1.16</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>3,317</b>	<b>4,355</b>
Amounts owed to group undertakings	<b>29,227</b>	<b>22,028</b>
Amounts owed to participating interests	<b>154,780</b>	<b>169,397</b>
Other creditors	<b>10,153</b>	<b>9,896</b>
	<b>197,477</b>	<b>205,676</b>

**6. RESERVES**

	<b>Fair value reserve £</b>
At 1 February 2016 and 31 January 2017	<b>211,746</b>

**7. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006**

The Report of the Auditors was unqualified.

Jeffrey Lerner, FCA (Senior Statutory Auditor)  
for and on behalf of Jeff Lerner & Associates