

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
BARNES GREEN INVESTMENTS LIMITED**

Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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BARNES GREEN INVESTMENTS LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

DIRECTORS: Mrs F J Campbell
Mr T J Wadsworth
Mr R G Wadsworth

SECRETARY: Mr T J Wadsworth

REGISTERED OFFICE: 201 High Street
Ecclesfield
Sheffield
South Yorkshire
S35 9XB

REGISTERED NUMBER: 05704746 (England and Wales)

ACCOUNTANTS: Gibson Booth Limited
12 Victoria Road
Barnsley
South Yorkshire
S70 2BB

BANKERS: Lloyds Bank PLC
1 High Street
Sheffield
South Yorkshire
S1 2GA

BARNES GREEN INVESTMENTS LIMITED (REGISTERED NUMBER: 05704746)

**BALANCE SHEET
30 SEPTEMBER 2023**

| | Notes | 30.9.23 £ | £ | 30.9.22 £ | £ |
|--|-------|-----------------------|-----------------------|----------------|-----------------------|
| FIXED ASSETS | | | | | |
| Investment property | 4 | | 436,210 | | 516,866 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 119,268 | | 131,305 | |
| Cash at bank | | <u>4,291</u> | | <u>590</u> | |
| | | 123,559 | | 131,895 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>337,272</u> | | <u>466,391</u> | |
| NET CURRENT LIABILITIES | | | (213,713) | | (334,496) |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>222,497</u> | | <u>182,370</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | 7 | | 2 | | 2 |
| Revaluation reserve | 8 | | (15,704) | | (15,704) |
| Retained earnings | | | <u>238,199</u> | | <u>198,072</u> |
| SHAREHOLDERS' FUNDS | | | <u>222,497</u> | | <u>182,370</u> |

The notes form part of these financial statements

BALANCE SHEET - continued
30 SEPTEMBER 2023

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 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 18 April 2024 and were signed on its behalf by:

Mr R G Wadsworth - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. STATUTORY INFORMATION

Barnes Green Investments 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.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest pound.

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 as modified by the revaluation of certain assets.

Significant judgements and estimates

No judgements have been made in the process of applying the below accounting policies that have had the most significant effect on amounts recognised in the financial statements.

There are no key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Turnover

The turnover shown in the profit and loss account represents rental income receivable during the year.

Rental income is recognised in the income statement on a straight-line basis over the term of the lease.

Investment property

Investment properties are measured at fair value at each reporting date with changes in fair value recognised in profit or loss.

The fair value is assessed by Mr R G Wadsworth, a director, at each balance sheet date.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2022 - NIL).

4. INVESTMENT PROPERTY

| | Total £ |
|--|-----------------------|
| FAIR VALUE | |
| At 1 October 2022 | 516,866 |
| Disposals | (80,656) |
| At 30 September 2023 | <u>436,210</u> |
| NET BOOK VALUE | |
| At 30 September 2023 | <u>436,210</u> |
| At 30 September 2022 | <u>516,866</u> |
| Fair value at 30 September 2023 is represented by: | |
| | £ |
| Valuation in 2019 | (15,704) |
| Cost | <u>451,914</u> |
| | <u>436,210</u> |

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.9.23 £ | 30.9.22 £ |
|------------------------------------|-----------------------|-----------------------|
| Amounts owed by group undertakings | 115,538 | 125,725 |
| Other debtors | 3,205 | 3,170 |
| Prepayments and accrued income | <u>525</u> | <u>2,410</u> |
| | <u>119,268</u> | <u>131,305</u> |

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 30.9.23 | 30.9.22 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Trade creditors | 628 | 1,122 |
| Amounts owed to group undertakings | 330,037 | 452,979 |
| Corporation tax | 2,526 | - |
| Other creditors | - | 8,310 |
| Accruals and deferred income | 4,081 | 3,980 |
| | <u>337,272</u> | <u>466,391</u> |

7. CALLED UP SHARE CAPITAL

Allotted and issued:

| Number: | Class: | Nominal value: | 30.9.23 | 30.9.22 |
|---------|-----------------|----------------|----------|----------|
| | | | £ | £ |
| 2 | Ordinary shares | £1 | <u>2</u> | <u>2</u> |

8. RESERVES

| | Revaluation reserve |
|-----------------------|---------------------|
| | £ |
| At 1 October 2022 | |
| and 30 September 2023 | <u>(15,704)</u> |

9. CONTINGENT LIABILITIES

An unlimited intercompany composite guarantee by and between the company and Jaguar Estates Investments Limited, Jaguar Residential Limited, Jaguar Property Limited and Jaguar Estates Limited. As at 30 September 2023 the balance due to a bank was £186,771 (2022: £201,398).

In addition, an omnibus guarantee set off arrangement is in place across the group comprising Jaguar Estates Investments Limited, Jaguar Estates Limited, Jaguar Residential Limited, Jaguar Property Limited and Barnes Green Investments Limited.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023

10. RELATED PARTY DISCLOSURES

Entities with control, joint control or significant influence over the entity

| | 30.09.23 | 30.09.22 |
|---|-----------------------|----------------|
| | £ | £ |
| Net interest free loans repaid to related party | 115,537 | 125,525 |
| Amount due to related party in respect of interest free loans | <u>198,370</u> | <u>321,311</u> |

11. ULTIMATE CONTROLLING PARTY

The ultimate parent undertaking is Jaguar Estates Investments Limited.

The parent company's registered office address is;

201 High Street
Ecclesfield
Sheffield
S35 9XB

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.