REGISTERED NUMBER: 06986208 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 August 2021

for

Cockerton Green Developments Ltd

Contents of the Financial Statements
for the Year Ended 31 August 2021

Cockerton Green Developments Ltd

Company Information
for the Year Ended 31 August 2021

DIRECTORS:	C J Leonard J D Harley
SECRETARY:	Mrs R A Harley-Rodgers
REGISTERED OFFICE:	14 Halegrove Court Cygnet Drive Bowesfield Park Stockton on Tees Cleveland TS18 3DB
REGISTERED NUMBER:	06986208 (England and Wales)
ACCOUNTANT:	George Charlton Accountant & Business Adviser 11 Stoneleigh Court Woodham Newton Aycliffe Co. Durham DL5 4TL

Balance Sheet
31 August 2021

	Notes	31.8.21 £	31.8.21 £	31.8.20 £	31.8.20 £
FIXED ASSETS					
Tangible assets	4		87		129
Investment property	5		5,793,207		5,901,532
			5,793,294		5,901,661
CURRENT ASSETS					
Debtors	6	1,295,365		1,157,602	
Investments	7	100,000		100,000	
Cash at bank and in hand		78,098		20,856	
		1,473,463		1,278,458	
CREDITORS					
Amounts falling due within one year	8	1,677,223		1,688,780	
NET CURRENT LIABILITIES			(203,760)		(410,322)
TOTAL ASSETS LESS CURRENT LIABILITIES			5,589,534		5,491,339
PROVISIONS FOR LIABILITIES			602,679		623,269
NET ASSETS			4,986,855		4,868,070
CAPITAL AND RESERVES					
Called up share capital			1,000		1,000
Retained earnings			4,985,855		4,867,070
SHAREHOLDERS' FUNDS			4,986,855		4,868,070

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 August 2021

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 14 October 2022 and were signed on its behalf by:

J D Harley - Director

Notes to the Financial Statements
for the Year Ended 31 August 2021

1. **STATUTORY INFORMATION**

Cockerton Green Developments Ltd 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 as modified by the revaluation of certain assets.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

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.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 3 (2020 - 3) .

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4. TANGIBLE FIXED ASSETS

	Plant and machinery etc
	£
COST	
At 1 September 2020	
and 31 August 2021	150
DEPRECIATION	
At 1 September 2020	21
Charge for year	42
At 31 August 2021	63
NET BOOK VALUE	
At 31 August 2021	87
At 31 August 2020	129

5. INVESTMENT PROPERTY

	Total
	£
FAIR VALUE	
At 1 September 2020	5,901,532
Revaluations	(108,325)
At 31 August 2021	5,793,207
NET BOOK VALUE	
At 31 August 2021	5,793,207
At 31 August 2020	5,901,532

Fair value at 31 August 2021 is represented by:

	£
Valuation in 2018	6,202,100
Valuation in 2019	(641,675)
Valuation in 2020	341,107
Valuation in 2021	(108,325)
	5,793,207

If investment property had not been revalued they would have been included at the following historical cost:

	31.8.21	31.8.20
	£	£
Cost	2,621,298	2,621,298

Investment property was valued on an open market basis on 31 August 2021 by the directors .

continued...

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	12,522	39,847
Amounts owed by participating interests	1,276,688	1,111,963
Other debtors	6,155	5,792
	1,295,365	1,157,602

7. CURRENT ASSET INVESTMENTS

	31.8.21	31.8.20
	£	£
Unlisted investments	100,000	100,000

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Bank loans and overdrafts	1,128,226	1,169,064
Trade creditors	19,269	17,108
Taxation and social security	103,572	86,395
Other creditors	426,156	416,213
	1,677,223	1,688,780