

Financial Statements for the Year Ended 31 December 2022

for

Blueoak Estates (Deva) Limited

**Contents of the Financial Statements
for the Year Ended 31 December 2022**

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	3

Blueoak Estates (Deva) Limited
Company Information
for the Year Ended 31 December 2022

DIRECTORS: I MacLean
M S Bryce

REGISTERED OFFICE: 20 Grosvenor Street
Chester
CH1 2DD

REGISTERED NUMBER: 10149439 (England and Wales)

ACCOUNTANTS: Cobham Murphy
116 Duke Street
Liverpool
Merseyside
L1 5JW

Blueoak Estates (Deva) Limited (Registered number: 10149439)

**Balance Sheet
31 December 2022**

	Notes	31.12.22 £	31.12.21 £
CURRENT ASSETS			
Debtors	4	287	516,928
Cash at bank		<u>-</u>	<u>2,888</u>
		287	519,816
CREDITORS			
Amounts falling due within one year	5	<u>286</u>	<u>519,815</u>
NET CURRENT ASSETS		<u>1</u>	<u>1</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1</u>	<u>1</u>
CAPITAL AND RESERVES			
Called up share capital		<u>1</u>	<u>1</u>
		<u>1</u>	<u>1</u>

The company is entitled to exemption from audit under Section 480 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 29 September 2023 and were signed on its behalf by:

I MacLean - Director

The notes form part of these financial statements

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

1. STATUTORY INFORMATION

Blueoak Estates (Deva) 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 presentation currency of the financial statements is the Pound Sterling (£).

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.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Significant judgements and estimates

There are no judgements (apart from those involving estimates) that have had a significant effect on amounts recognised in the financial statements.

Turnover

Turnover is measured at the fair value of the consideration received for the sale of property and management fees excluding value added tax. Turnover is recognised on the completion of the property sale and when the management service is provided.

Financial instruments

Bank loans are initially measured at the present value of future payments, discounted at a market rate of interest, and subsequently at amortised cost using the effective interest method.

Intercompany loans (being repayable on demand), trade debtors and trade creditors are measured at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at 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 profit and loss.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

3. EMPLOYEES AND DIRECTORS

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

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade debtors	-	516,000
Amounts owed by group undertakings	287	-
Other debtors	-	928
	<u>287</u>	<u>516,928</u>

Blueoak Estates (Deva) Limited (Registered number: 10149439)

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

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	278	2,847
Amounts owed to group undertakings	-	430,527
Taxation and social security	8	85,543
Other creditors	-	898
	<u>286</u>	<u>519,815</u>

6. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.22	31.12.21
	£	£
Within one year	<u>-</u>	<u>10,000</u>

7. ULTIMATE CONTROLLING PARTY

The parent company that produces consolidated accounts is Blueoak Estates Limited, a company registered in England and Wales. The registered office address is 20 Grosvenor Street Chester, England, CH1 2DD. This is also the ultimate parent company. Consolidated accounts are available from Companies House.

In the opinion of the directors there is no ultimate controlling party.

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.