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**BROADLAND GATE DM LIMITED**

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**UNAUDITED**  
**FINANCIAL STATEMENTS**  
**INFORMATION FOR FILING WITH THE REGISTRAR**  
**FOR THE YEAR ENDED 31 MARCH 2021**



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**BROADLAND GATE DM LIMITED**  
**REGISTERED NUMBER: 10427237**

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**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

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	Note	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	4	3,557	2,674
Cash at bank and in hand		116	211
		<u>3,673</u>	<u>2,885</u>
Creditors: amounts falling due within one year	5	<u>(31,316)</u>	<u>(25,192)</u>
<b>NET CURRENT LIABILITIES</b>		<b>(27,643)</b>	<b>(22,307)</b>
<b>NET LIABILITIES</b>		<b>(27,643)</b>	<b>(22,307)</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6	100	100
Profit and loss account		<u>(27,743)</u>	<u>(22,407)</u>
		<u><b>(27,643)</b></u>	<u><b>(22,307)</b></u>

The directors consider 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 directors acknowledge their 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 have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the profit and loss account in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**W H van Cutsem**  
Director

Date: 12 October 2021.

The notes on pages 2 to 4 form part of these financial statements.

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## BROADLAND GATE DM LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

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#### 1. GENERAL INFORMATION

Broadland Gate DM Limited is a private company limited by shares and incorporated in England and Wales. Its registered office is Salisbury House, Station Road, Cambridge, CB1 2LA.

The principal trading office is Linden Square, 146 Kings Road, Bury St Edmunds, Suffolk, IP33 3DJ.

The Company's functional and presentational currency is GBP.

#### 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 Company had net liabilities of £27,643 as at 31 March 2021 (2020 - £22,307). The financial statements are prepared on the going concern basis on the assumption that the Company will continue to receive financial support from its shareholders to provide sufficient funds to enable it to meet its liabilities as they fall due.

##### 2.3 TURNOVER

Turnover comprises revenue recognised by the Company in respect of fees receivable during the year, exclusive of Value Added Tax.

##### 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.

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**BROADLAND GATE DM LIMITED**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**2.7 TAXATION**

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. EMPLOYEES**

The Company has no employees other than the directors, who did not receive any remuneration (2020 - £NIL).

**4. DEBTORS**

	2021 £	2020 £
Prepayments and accrued income	3,557	2,674
	<u>3,557</u>	<u>2,674</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
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**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>4,424</b>	-
Amounts owed to group undertakings	<b>25,562</b>	23,862
Accruals and deferred income	<b>1,330</b>	1,330
	<b>31,316</b>	25,192

**6. SHARE CAPITAL**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
50 (2020 - 50) A Ordinary shares of £1 each	<b>50</b>	50
50 (2020 - 50) B Ordinary shares of £1 each	<b>50</b>	50
	<b>100</b>	100