

Company Registration No. 11422836 (England and Wales)

**GELLAW NEWCO 202 LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**  
**PAGES FOR FILING WITH REGISTRAR**

**GELLAW NEWCO 202 LIMITED**

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# GELLAW NEWCO 202 LIMITED

## BALANCE SHEET

AS AT 30 JUNE 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Investment properties	3	81,109,332		81,109,332	
<b>Current assets</b>		-		-	
<b>Creditors: amounts falling due within one year</b>	4	(81,112,031)		(81,112,031)	
<b>Net current liabilities</b>		(81,112,031)		(81,112,031)	
<b>Total assets less current liabilities</b>		(2,699)		(2,699)	
<b>Capital and reserves</b>					
Called up share capital	5	1		1	
Profit and loss reserves		(2,700)		(2,700)	
<b>Total equity</b>		(2,699)		(2,699)	

The director of the company has elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 30 June 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and signed by the director and authorised for issue on 26 March 2021

Mr M Morris  
**Director**

**Company Registration No. 11422836**

# GELLAW NEWCO 202 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2020

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### 1 Accounting policies

#### Company information

Gellaw Newco 202 Limited is a private company limited by shares incorporated in England and Wales. The registered office is Number One Pride Place, Pride Park, Derby, Derbyshire, DE24 8QR.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Investment properties

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. Changes in fair value are recognised in profit or loss.

#### 1.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.4 Financial instruments

##### Basic financial assets

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account.

##### Basic financial liabilities

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest method. Loans and borrowings that are receivable within one year are not discounted. If an arrangement constitutes a finance transaction it is measured at present value of future payments discounted at a market rate of interest for a similar loan.

#### 1.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was 1 (2019 - 1).

# GELLAW NEWCO 202 LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2020

### 3 Investment property

	2020 £
<b>Fair value</b>	
At 1 July 2019 and 30 June 2020	81,109,332

Investment property comprises Pride Park Stadium. The fair value of the investment property has been entered at cost in this the year of acquisition.

### 4 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	15,900	-
Amounts owed to group undertakings	73,386,799	73,399,999
Other creditors	7,709,332	7,712,032
	<u>81,112,031</u>	<u>81,112,031</u>

### 5 Called up share capital

	2020 £	2019 £
<b>Ordinary share capital Issued and fully paid</b>		
1 Ordinary of £1 each	<u>1</u>	<u>1</u>

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.