

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 JANUARY 2022 TO 5 APRIL 2023**  
**FOR**  
**TARRANT INVESTMENTS (SHREWTON) LIMITED**

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FOR THE PERIOD 1 JANUARY 2022 TO 5 APRIL 2023

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**TARRANT INVESTMENTS (SHREWTON) LIMITED**

**COMPANY INFORMATION  
FOR THE PERIOD 1 JANUARY 2022 TO 5 APRIL 2023**

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**DIRECTOR:** Mrs G A Tarrant

**SECRETARY:** Mrs G A Tarrant

**REGISTERED OFFICE:** Rollestone Farm  
London Road  
Shrewton  
Salisbury  
SP3 4DR

**REGISTERED NUMBER:** 02228898 (England and Wales)

**ACCOUNTANTS:** Fawcetts LLP  
Chartered Accountants  
Windover House  
St Ann Street  
Salisbury  
SP1 2DR

**TARRANT INVESTMENTS (SHREWTON) LIMITED (REGISTERED NUMBER: 02228898)**

**BALANCE SHEET  
5 APRIL 2023**

	Notes	2023 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		107,773		109,682
Investments	5		<u>724,065</u>		<u>795,759</u>
			831,838		905,441
<b>CURRENT ASSETS</b>					
Cash at bank		45,442		75,218	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>20,695</u>		<u>20,155</u>	
<b>NET CURRENT ASSETS</b>			<u>24,747</u>		<u>55,063</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			856,585		960,504
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>2,842</u>		<u>79,657</u>
<b>NET ASSETS</b>			<u>853,743</u>		<u>880,847</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Fair value reserve	10		3,281		55,955
Retained earnings	10		<u>850,362</u>		<u>824,792</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>853,743</u>		<u>880,847</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 5 April 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 5 April 2023 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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

**BALANCE SHEET - continued**  
**5 APRIL 2023**

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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 director and authorised for issue on 18 December 2023 and were signed by:

Mrs G A Tarrant - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JANUARY 2022 TO 5 APRIL 2023

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1. **STATUTORY INFORMATION**

Tarrant Investments (Shrewton) 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.

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.

The financial statements have been prepared on a going concern basis and are presented in Sterling (£) which is the functional currency of the company.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Turnover**

Turnover represents rent receivable on the company's property.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - see below

Freehold land is not depreciated. Freehold buildings are depreciated at a rate of 2% per annum on cost.

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the profit and loss account. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition.

**Taxation**

Taxation for the period 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 JANUARY 2022 TO 5 APRIL 2023**

**2. ACCOUNTING POLICIES - continued****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 period 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.

**Fixed asset investments**

Listed investments are valued at fair value.

**Debtors**

Debtors are measured at their recoverable amount.

**Creditors and provisions**

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2021 - 1) .

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £
<b>COST</b>	
At 1 January 2022 and 5 April 2023	<u>151,140</u>
<b>DEPRECIATION</b>	
At 1 January 2022	41,458
Charge for period	<u>1,909</u>
At 5 April 2023	<u>43,367</u>
<b>NET BOOK VALUE</b>	
At 5 April 2023	<u>107,773</u>
At 31 December 2021	<u>109,682</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2022 TO 5 APRIL 2023

## 5. FIXED ASSET INVESTMENTS

	Other investments £
<b>COST OR VALUATION</b>	
At 1 January 2022	795,759
Additions	66,220
Disposals	(85,240)
Revaluations	(52,674)
At 5 April 2023	<u>724,065</u>
<b>NET BOOK VALUE</b>	
At 5 April 2023	<u>724,065</u>
At 31 December 2021	<u>795,759</u>

Cost or valuation at 5 April 2023 is represented by:

	Other investments £
Valuation in 2023	(14,382)
Cost	<u>738,447</u>
	<u>724,065</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2021 £
Taxation and social security	5,605	7,815
Other creditors	<u>15,090</u>	<u>12,340</u>
	<u>20,695</u>	<u>20,155</u>

## 7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023 £	2021 £
Other creditors	<u>2,842</u>	<u>79,657</u>

Amounts falling due in more than five years:

Repayable otherwise than by instalments		
Director's loan account	<u>2,842</u>	<u>79,657</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE PERIOD 1 JANUARY 2022 TO 5 APRIL 2023**

**8. SECURED DEBTS**

The following secured debts are included within creditors:

	2023	2021
	£	£
Director's loan account	<u>2,842</u>	<u>79,657</u>

**9. CALLED UP SHARE CAPITAL**

Allotted and issued:

Number:	Class:	Nominal value:	2023	2021
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**10. RESERVES**

	Retained earnings	Fair value reserve	Totals
	£	£	£
At 1 January 2022	824,792	55,955	880,747
Profit for the period	6,396	-	6,396
Dividends	(33,500)	-	(33,500)
Transfers	<u>52,674</u>	<u>(52,674)</u>	<u>-</u>
At 5 April 2023	<u>850,362</u>	<u>3,281</u>	<u>853,643</u>

The fair value reserve is used to record unrealised gains in the value of investments and losses to the extent that such a loss relates to a previous gain on the same asset.

**11. RELATED PARTY DISCLOSURES**

Creditors due after one year is represented by £2,842 (2022 - £158) which is owed to the director of the company.

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.