

**REGISTERED NUMBER: 09061541 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2023  
FOR  
G & S LAND LIMITED**

**G & S LAND LIMITED (REGISTERED NUMBER: 09061541)**

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FOR THE YEAR ENDED 31ST OCTOBER 2023**

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**G & S LAND LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31ST OCTOBER 2023**

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**DIRECTORS:** DG Armer  
S Armer

**REGISTERED OFFICE:** Home Farm  
16 West Street  
Geddington  
Northamptonshire  
NN14 1BD

**REGISTERED NUMBER:** 09061541 (England and Wales)

**G & S LAND LIMITED (REGISTERED NUMBER: 09061541)****BALANCE SHEET  
31ST OCTOBER 2023**

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	4		247,836		222,300
<b>CURRENT ASSETS</b>					
Debtors	5	107,443		104,129	
Cash at bank		15,000		-	
		<u>122,443</u>		<u>104,129</u>	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>90,444</u>		<u>90,226</u>	
<b>NET CURRENT ASSETS</b>			<u>31,999</u>		<u>13,903</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>279,835</u>		<u>236,203</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			2		2
Retained earnings			<u>279,833</u>		<u>236,201</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>279,835</u>		<u>236,203</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st October 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st October 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 12th January 2024 and were signed on its behalf by:

DG Armer - Director

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST OCTOBER 2023**

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**1. STATUTORY INFORMATION**

G & S Land 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 its parent company.

**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 each asset over its estimated useful life.  
Freehold property - not provided

Freehold property is stated at fair value and is therefore not depreciated.

**Financial instruments**

The company is party to only the basic financial instruments such as cash, trade debtors and creditors and loans. Instruments such as trade debtors and trade creditors are initially recognised at their transaction cost and reviewed at the year end for impairment. Debt instruments not repayable on demand or due within one year, such as bank loans, are measured at amortised cost using the effective interest rate.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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.

**G & S LAND LIMITED (REGISTERED NUMBER: 09061541)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31ST OCTOBER 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 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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 2 (2022 - 2) .

**4. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>
<b>COST</b>	
At 1st November 2022	<b>222,300</b>
Additions	<b>25,536</b>
At 31st October 2023	<b>247,836</b>
<b>NET BOOK VALUE</b>	
At 31st October 2023	<b>247,836</b>
At 31st October 2022	<b>222,300</b>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed by group undertakings	<b>107,443</b>	<b>104,129</b>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Amounts owed to group undertakings	<b>79,998</b>	79,998
Taxation and social security	<b>10,446</b>	10,228
	<b>90,444</b>	<b>90,226</b>

**7. RELATED PARTY DISCLOSURES**

All material related party transactions with owners holding a participating interest, companies in which the entity has a participating interest and directors were all concluded under normal market conditions.

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.