

**Financial Statements for the Year Ended 30 June 2020**

**for**

**Blueoak Estates (Caldy) Limited**

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for the Year Ended 30 June 2020**

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**Blueoak Estates (Caldy) Limited**

**Company Information  
for the Year Ended 30 June 2020**

**DIRECTORS:**

I MacLean  
M S Bryce

**REGISTERED OFFICE:**

20 Grosvenor Street  
Chester  
Cheshire  
CH1 2DD

**REGISTERED NUMBER:**

11105077 (England and Wales)

**ACCOUNTANTS:**

Cobham Murphy  
116 Duke Street  
Liverpool  
Merseyside  
L1 5JW

**Blueoak Estates (Caldy) Limited (Registered number: 11105077)**

**Balance Sheet  
30 June 2020**

	Notes	30.6.20 £	30.6.19 £
<b>CURRENT ASSETS</b>			
Stocks		5,916,530	2,718,262
Debtors	4	37,224	15,795
Cash at bank		8,776	45
		<u>5,962,530</u>	<u>2,734,102</u>
<b>CREDITORS</b>			
Amounts falling due within one year	5	<u>5,962,430</u>	<u>2,734,002</u>
<b>NET CURRENT ASSETS</b>		<u>100</u>	<u>100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>100</u>	<u>100</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		<u>100</u>	<u>100</u>
		<u>100</u>	<u>100</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2020 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 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
- (b) 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 18 September 2020 and were signed on its behalf by:

M S Bryce - Director

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30 June 2020**

**1. STATUTORY INFORMATION**

Blueoak Estates (Caldy) 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.

**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 or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**Stocks**

Work in progress is valued at the lower of cost and net realisable value.

Cost is calculated using the first-in, first-out method and includes all purchase, transport, and handling costs in bringing stocks to their present location and condition.

**Financial instruments**

Directors loans and 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.

**Taxation**

Taxation for the year 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.

**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.

**Notes to the Financial Statements - continued  
for the Year Ended 30 June 2020**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2019 - NIL).

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

	30.6.20	30.6.19
	£	£
Trade debtors	1,781	-
Amounts owed by group undertakings	-	2,500
Other debtors	<u>35,443</u>	<u>13,295</u>
	<u>37,224</u>	<u>15,795</u>

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

	30.6.20	30.6.19
	£	£
Bank loans and overdrafts	1,373,250	861,000
Trade creditors	77,783	47,904
Amounts owed to group undertakings	4,287,758	1,818,725
Taxation and social security	9,536	3,662
Other creditors	<u>214,103</u>	<u>2,711</u>
	<u>5,962,430</u>	<u>2,734,002</u>

**6. SECURED DEBTS**

The following secured debts are included within creditors:

	30.6.20	30.6.19
	£	£
Bank loans	<u>1,373,250</u>	<u>861,000</u>

**7. RELATED PARTY DISCLOSURES**

I MacLean and S H Roberts are also directors of Blueoak Estates Limited and Blueoak Estates (Chester) Limited.

Included in creditors as at 30th June 2020 is £4,287,758 (2019 £1,818,725) owing to Blueoak Estates Limited.

These loans are interest free and repayable on demand.

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.