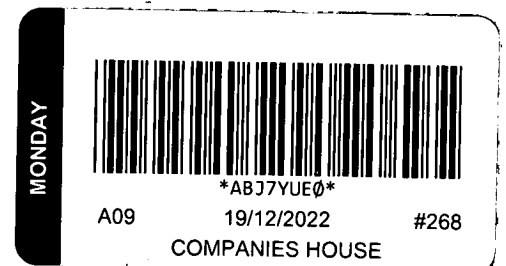


COMPANY REGISTRATION NUMBER: 12870727

Dewsbury Riverside Limited
Filleted Financial Statements
For the year ended
30 June 2022



Dewsbury Riverside Limited

Financial Statements

Year ended 30 June 2022

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Dewsbury Riverside Limited

Officers and Professional Advisers

The board of directors

D I Newett
D G Newett
J Fairburn
N G Manock
T Williams

Registered office

Thorp Arch Grange
Walton Road
Thorp Arch
Wetherby
West Yorkshire
United Kingdom
LS23 7BA

Auditor

Ford Campbell Freedman Limited
Chartered accountants & statutory auditor
2nd Floor
33 Park Place
Leeds
LS1 2RY

Bankers

HSBC Bank plc
PO Box 105
33 Park Row
Leeds
LS1 1LD

Dewsbury Riverside Limited

Statement of Financial Position

30 June 2022


	Note	2022 £	£	2021 £
Current assets				
Stocks		1,735,616		420,035
Debtors	4	2,180		10
Cash at bank and in hand		983		—
		<u>1,738,779</u>		<u>420,045</u>
Creditors: amounts falling due within one year	5	<u>1,777,682</u>		<u>419,845</u>
Net current (liabilities)/assets			(38,903)	200
Total assets less current liabilities			(38,903)	200
Net (liabilities)/assets			(38,903)	200
Capital and reserves				
Called up share capital			200	200
Profit and loss account			(39,103)	—
Shareholders (deficit)/funds			(38,903)	200

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

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.

These financial statements were approved by the board of directors and authorised for issue on Dec 8, 2022, and are signed on behalf of the board by:


Daniel Newett (Dec 8, 2022 10:31 GMT)

D G Newett
Director

Company registration number: 12870727

The notes on pages 3 to 4 form part of these financial statements.

Dewsbury Riverside Limited

Notes to the Financial Statements

Year ended 30 June 2022

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is Thorp Arch Grange, Walton Road, Thorp Arch, Wetherby, West Yorkshire, LS23 7BA, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on a historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The financial statements have been prepared on the going concern basis. The company continues to rely on the support of its immediate and ultimate parent companies. They have all maintained such support since the year end and the directors expect this to continue. Accordingly, the directors believe that it is appropriate to prepare the accounts on a going concern basis.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

Valuation of work in progress

Work in progress relates to costs incurred to date of acquiring and developing real estate assets. The carrying value of work in progress is assessed based on calculations of the relevant costs of sales linked to each development where the cost of sales is based on detailed forecasts of expected remaining revenues and costs to complete the project. Judgements around expected income are based on sales experience and market conditions at the measurement date. Judgements around costs to complete are based on the status of completion as well as a detailed understanding of the specific requirements for each development.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Stock represents land and property development, cost includes the cost of land and directly associated legal and professional fees, the direct cost of labour, materials and site overheads.

Dewsbury Riverside Limited

Notes to the Financial Statements *(continued)*

Year ended 30 June 2022

4. Debtors

	2022	2021
	£	£
Other debtors	<u>2,180</u>	<u>10</u>

5. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,275,000	—
Amounts owed to group undertakings	463,769	419,845
Other creditors	<u>38,913</u>	<u>—</u>
	<u>1,777,682</u>	<u>419,845</u>

6. Summary audit opinion

Dec 8, 2022

The auditor's report for the year dated was unqualified.

The senior statutory auditor was Lisa Calvert BA (HONS) FCA, for and on behalf of Ford Campbell Freedman Limited.

7. Related party transactions

There are amounts owed to the immediate parent company which are disclosed in the Creditors note, interest of £35,807 has been charged to the company in respect of this loan.

8. Controlling party

The company's immediate parent undertaking is Berkeley De Veer Limited, a company incorporated in England & Wales. The Directors consider the ultimate parent undertaking to be Viva Topco (Jersey) Limited, a company registered in Jersey. The Directors do not consider there to be any ultimate controlling party. Viva Midco Limited (Avant House, 6 & 9 Tallys End, Barlborough, Chesterfield S43 4WP) was the largest group of which the Company was a member, and for which consolidated financial statements are prepared. Copies of the financial statements of Viva Midco Limited are available from Companies House, Crown Way, Maindy, Cardiff CF14 3UZ.