

ORCHARD PRIVATE DAY NURSERIES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

ORCHARD PRIVATE DAY NURSERIES LIMITED
UNAUDITED ACCOUNTS
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ORCHARD PRIVATE DAY NURSERIES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022

Director	David Williams
Company Number	03704595 (England and Wales)
Registered Office	104 Derby Road Chellaston Derby Derbyshire DE73 1RF UK
Accountants	RLTP Limited 114 Wood Road Derby DE21 4LZ

ORCHARD PRIVATE DAY NURSERIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	68,653	65,246
Current assets			
Inventories		1,620	2,855
Debtors	<u>5</u>	843,776	901,895
Cash at bank and in hand		97,624	119,054
		<u>943,020</u>	<u>1,023,804</u>
Creditors: amounts falling due within one year	<u>6</u>	(23,638)	(67,751)
Net current assets		<u>919,382</u>	<u>956,053</u>
Total assets less current liabilities		988,035	1,021,299
Creditors: amounts falling due after more than one year	7	-	(49,574)
Provisions for liabilities			
Deferred tax		(6,502)	(6,502)
Net assets		<u>981,533</u>	<u>965,223</u>
Capital and reserves			
Called up share capital	<u>8</u>	2	2
Profit and loss account		981,531	965,221
Shareholders' funds		<u>981,533</u>	<u>965,223</u>

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 23 May 2022 and were signed on its behalf by

David Williams
Director

Company Registration No. 03704595

ORCHARD PRIVATE DAY NURSERIES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 Statutory information

Orchard Private Day Nurseries Limited is a private company, limited by shares, registered in England and Wales, registration number 03704595. The registered office is 104 Derby Road, Chellaston, Derby, Derbyshire, DE73 1RF, UK.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	25% SL
Motor vehicles	25% SL
Fixtures & fittings	15% SL
Computer equipment	33% SL

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Turnover from the sale of goods is recognised when goods have been delivered to customers such that risks and rewards of ownership have transferred to them. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Inventories

Inventories have been valued at the lower of cost and estimated selling price less costs to complete and sell. In respect of work in progress and finished goods, cost includes a relevant proportion of overheads according to the stage of manufacturing/completion.

ORCHARD PRIVATE DAY NURSERIES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

4 Tangible fixed assets	Plant & machinery	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 April 2021	29,554	22,440	100,449	13,654	166,097
Additions	5,663	-	17,815	5,043	28,521
Disposals	(18,217)	-	(28,654)	(6,886)	(53,757)
At 31 March 2022	17,000	22,440	89,610	11,811	140,861
Depreciation					
At 1 April 2021	25,038	12,155	52,696	10,962	100,851
Charge for the year	3,258	5,610	12,833	2,516	24,217
On disposals	(18,217)	-	(27,757)	(6,886)	(52,860)
At 31 March 2022	10,079	17,765	37,772	6,592	72,208
Net book value					
At 31 March 2022	6,921	4,675	51,838	5,219	68,653
At 31 March 2021	4,516	10,285	47,753	2,692	65,246

5 Debtors: amounts falling due within one year	2022	2021
	£	£
Trade debtors	30,134	43,606
Accrued income and prepayments	1,511	3,283
Other debtors	15,670	15,500
	47,315	62,389
Debtors: amounts falling due after more than one year		
Amounts due from group undertakings etc.	796,461	839,506

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Obligations under finance leases and hire purchase contracts	-	3,922
Trade creditors	558	344
Taxes and social security	16,429	24,627
Other creditors	3,705	-
Loans from directors	-	11,630
Accruals	2,946	27,228
	23,638	67,751

7 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Bank loans	-	50,000
Obligations under finance leases and hire purchase contracts	-	(426)
	-	49,574

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

8 Share capital	2022	2021
	£	£
Allotted, called up and fully paid:		
2 Ordinary shares of £1 each	2	2

9 Average number of employees

During the year the average number of employees was 38 (2021: 36).

