

ORCHARD PRIVATE DAY NURSERIES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

ORCHARD PRIVATE DAY NURSERIES LIMITED
UNAUDITED ACCOUNTS
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ORCHARD PRIVATE DAY NURSERIES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2023

Director	David Williams
Company Number	03704595 (England and Wales)
Registered Office	104 Derby Road Chellaston Derby Derbyshire DE73 6RF UK
Accountants	RLTP Accountants Suite 8, Riverside Business Centre Foundry Lane Milford, Belper Derbyshire DE56 0RN

ORCHARD PRIVATE DAY NURSERIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	64,790	68,653
Current assets			
Inventories		2,944	1,620
Debtors	<u>5</u>	826,929	843,776
Cash at bank and in hand		61,954	97,624
		<u>891,827</u>	<u>943,020</u>
Creditors: amounts falling due within one year	<u>6</u>	(14,995)	(23,638)
Net current assets		<u>876,832</u>	<u>919,382</u>
Total assets less current liabilities		941,622	988,035
Provisions for liabilities			
Deferred tax		(6,502)	(6,502)
Net assets		<u>935,120</u>	<u>981,533</u>
Capital and reserves			
Called up share capital	<u>7</u>	2	2
Profit and loss account		935,118	981,531
Shareholders' funds		<u>935,120</u>	<u>981,533</u>

For the year ending 31 March 2023 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 August 2023 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 2023

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 6RF, 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 2023

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 2022	17,000	22,440	89,610	11,811	140,861
Additions	8,715	-	13,183	3,087	24,985
At 31 March 2023	25,715	22,440	102,793	14,898	165,846
Depreciation					
At 1 April 2022	10,079	17,765	37,772	6,592	72,208
Charge for the year	5,189	5,610	14,844	3,205	28,848
At 31 March 2023	15,268	23,375	52,616	9,797	101,056
Net book value					
At 31 March 2023	10,447	(935)	50,177	5,101	64,790
At 31 March 2022	6,921	4,675	51,838	5,219	68,653
5 Debtors				2023 £	2022 £
Amounts falling due within one year					
Trade debtors				14,418	30,134
Accrued income and prepayments				1,930	1,511
Other debtors				14,120	15,670
				30,468	47,315
Amounts falling due after more than one year					
Amounts due from group undertakings etc.				796,461	796,461
6 Creditors: amounts falling due within one year				2023 £	2022 £
Trade creditors				437	558
Taxes and social security				8,166	16,429
Other creditors				3,470	3,705
Accruals				2,922	2,946
				14,995	23,638
7 Share capital				2023 £	2022 £
Allotted, called up and fully paid:					
2 Ordinary shares of £1 each				2	2
8 Average number of employees					
During the year the average number of employees was 34 (2022: 38).					

