

**DRONFIELD NURSERY LIMITED  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2021**

**Dronfield Nursery Limited**  
**Unaudited Financial Statements**  
**For The Year Ended 31 August 2021**

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**Dronfield Nursery Limited**  
**Balance Sheet**  
**As at 31 August 2021**

Registered number: 08662025

		<b>2021</b>		<b>2020</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		478		640
			<u>478</u>		<u>640</u>
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	110,628		105,628	
Cash at bank and in hand		<u>579</u>		<u>1,053</u>	
		111,207		106,681	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	<u>(105,197 )</u>		<u>(106,686 )</u>	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			<u>6,010</u>		<u>(5 )</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>6,488</u>		<u>635</u>
<b>Creditors: Amounts Falling Due After More Than One Year</b>	<b>6</b>		<u>(15,000 )</u>		<u>-</u>
<b>PROVISIONS FOR LIABILITIES</b>					
Deferred Taxation			<u>(181 )</u>		<u>(181 )</u>
<b>NET (LIABILITIES)/ASSETS</b>			<u>(8,693 )</u>		<u>454</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	<b>7</b>		1,000		1,000
Profit and Loss Account			<u>(9,693 )</u>		<u>(546 )</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(8,693 )</u>		<u>454</u>

**Dronfield Nursery Limited**  
**Balance Sheet (continued)**  
**As at 31 August 2021**

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For the year ending 31 August 2021 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 directors acknowledge their 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

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Sarah Morton

Director

**18/08/2022**

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

**Dronfield Nursery Limited**  
**Notes to the Financial Statements**  
**For The Year Ended 31 August 2021**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

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. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% on reducing balance.
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**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 6 (2020: 10)

**3. Tangible Assets**

	<b>Fixtures &amp; Fittings</b>
	<b>£</b>
<b>Cost</b>	
As at 1 September 2020	3,205
As at 31 August 2021	3,205
<b>Depreciation</b>	
As at 1 September 2020	2,565
Provided during the period	162
As at 31 August 2021	2,727
<b>Net Book Value</b>	
As at 31 August 2021	478
As at 1 September 2020	640

**Dronfield Nursery Limited**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2021**

**4. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	9,678	4,678
Amounts owed by participating interests	100,950	100,950
	<u>110,628</u>	<u>105,628</u>

**5. Creditors: Amounts Falling Due Within One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	-	436
Other creditors	105,197	105,999
Taxation and social security	-	251
	<u>105,197</u>	<u>106,686</u>

**6. Creditors: Amounts Falling Due After More Than One Year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Bank loans	15,000	-
	<u>15,000</u>	<u>-</u>

**7. Share Capital**

	<b>2021</b>	<b>2020</b>
Allotted, Called up and fully paid	1,000	1,000

**8. General Information**

Dronfield Nursery Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08662025 . The registered office is 274 Chesterfield Road, Dronfield, S18 1XJ.

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.