

# Yorkshire Ice Cream Farm Limited

Annual Report and Unaudited Financial Statements  
for the Year Ended 30 April 2021

Voice & Co Accountancy Services Limited  
Chartered Accountants  
Melbourne House  
27 Thorne Road  
Doncaster  
DN1 2EZ

# **Yorkshire Ice Cream Farm Limited**

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# **Yorkshire Ice Cream Farm Limited**

## **Company Information**

<b>Directors</b>	Mrs Rebecca Storey Mr Edward Arthur Storey
<b>Registered office</b>	Melbourne House 27 Thorne Road Doncaster DN1 2EZ
<b>Accountants</b>	Voice & Co Accountancy Services Limited Chartered Accountants Melbourne House 27 Thorne Road Doncaster DN1 2EZ

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited  
Statutory Accounts of  
Yorkshire Ice Cream Farm Limited  
for the Year Ended 30 April 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Yorkshire Ice Cream Farm Limited for the year ended 30 April 2021 as set out on pages 3 to 9 from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/regulation>.

This report is made solely to the Board of Directors of Yorkshire Ice Cream Farm Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Yorkshire Ice Cream Farm Limited and state those matters that we have agreed to state to the Board of Directors of Yorkshire Ice Cream Farm Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Yorkshire Ice Cream Farm Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Yorkshire Ice Cream Farm Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Yorkshire Ice Cream Farm Limited. You consider that Yorkshire Ice Cream Farm Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Yorkshire Ice Cream Farm Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
Voice & Co Accountancy Services Limited  
Chartered Accountants  
Melbourne House  
27 Thorne Road  
Doncaster  
DN1 2EZ

15 December 2021

# Yorkshire Ice Cream Farm Limited

(Registration number: 08977208)

## Balance Sheet as at 30 April 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	<u>5</u>	135,697	138,060
<b>Current assets</b>			
Stocks	<u>6</u>	30,000	39,000
Debtors	<u>7</u>	3,362	3,066
Cash at bank and in hand		<u>165,489</u>	<u>81,518</u>
		198,851	123,584
<b>Creditors:</b> Amounts falling due within one year	<u>8</u>	<u>(74,009)</u>	<u>(42,478)</u>
<b>Net current assets</b>		<u>124,842</u>	<u>81,106</u>
<b>Total assets less current liabilities</b>		260,539	219,166
<b>Creditors:</b> Amounts falling due after more than one year	<u>8</u>	<u>(50,000)</u>	<u>(70,000)</u>
<b>Provisions for liabilities</b>		<u>(17,113)</u>	<u>(16,060)</u>
<b>Net assets</b>		<u>193,426</u>	<u>133,106</u>
<b>Capital and reserves</b>			
Called up share capital	<u>9</u>	100	100
Profit and loss account		<u>193,326</u>	<u>133,006</u>
Shareholders' funds		<u>193,426</u>	<u>133,106</u>

For the financial year ending 30 April 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

# **Yorkshire Ice Cream Farm Limited**

**(Registration number: 08977208)**

## **Balance Sheet as at 30 April 2021**

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 15 December 2021 and signed on its behalf by:

.....

Mrs Rebecca Storey

Director

# **Yorkshire Ice Cream Farm Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021**

### **1 General information**

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

Melbourne House  
27 Thorne Road  
Doncaster  
DN1 2EZ

The principal place of business is:

Sunnybank Garden Centre  
Bawtry Road  
Hatfield Woodhouse  
Doncaster  
DN7 6PH

These financial statements were authorised for issue by the Board on 15 December 2021.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

# **Yorkshire Ice Cream Farm Limited**

## **Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021**

### **Depreciation**

Depreciation is charged so as to write off the cost of assets, other than land and properties under construction over their estimated useful lives, as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Plant & machinery	20% on cost
Fixtures & Fittings	20% on cost
Office Equipment	33.3% on cost
Leasehold improvements	10% on cost
Motor vehicles	25% on cost

### **Intangible assets**

The goodwill relates to the acquisition of the business in 2014 and is being written off over its estimated useful life of 5 years.

### **Amortisation**

Amortisation is provided on intangible assets so as to write off the cost, less any estimated residual value, over their useful life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	20% on cost

### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **Dividends**

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the year, was 12 (2020 - 15).



# Yorkshire Ice Cream Farm Limited

## Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021

### 4 Intangible assets

	Goodwill £	Total £
<b>Cost or valuation</b>		
At 1 May 2020	100,000	100,000
At 30 April 2021	100,000	100,000
<b>Amortisation</b>		
At 1 May 2020	100,000	100,000
At 30 April 2021	100,000	100,000
<b>Carrying amount</b>		
At 30 April 2021	-	-

### 5 Tangible assets

	Furniture, fittings and equipment £	Motor vehicles £	Properties under construction £	Total £
<b>Cost or valuation</b>				
At 1 May 2020	218,540	23,095	65,578	307,213
Additions	46,628	-	-	46,628
At 30 April 2021	265,168	23,095	65,578	353,841
<b>Depreciation</b>				
At 1 May 2020	148,651	962	19,540	169,153
Charge for the year	36,661	5,773	6,557	48,991
At 30 April 2021	185,312	6,735	26,097	218,144
<b>Carrying amount</b>				
At 30 April 2021	79,856	16,360	39,481	135,697
At 30 April 2020	69,889	22,133	46,038	138,060

### 6 Stocks

	2021 £	2020 £
Other inventories	30,000	39,000

## Yorkshire Ice Cream Farm Limited

### Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021

#### 7 Debtors

	2021	2020
	£	£
Prepayments	2,075	1,328
Other debtors	1,287	1,738
	<u>3,362</u>	<u>3,066</u>

# Yorkshire Ice Cream Farm Limited

## Notes to the Unaudited Financial Statements for the Year Ended 30 April 2021

### 8 Creditors

#### Creditors: amounts falling due within one year

	Note	2021 £	2020 £
<b>Due within one year</b>			
Trade creditors		7,860	16,857
Directors loan account		38,279	1,194
Taxation and social security		2,830	1,199
Other creditors		25,040	23,228
		<u>74,009</u>	<u>42,478</u>

#### Due after one year

Loans and borrowings	10	<u>50,000</u>	<u>70,000</u>
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#### Creditors: amounts falling due after more than one year

	Note	2021 £	2020 £
<b>Due after one year</b>			
Loans and borrowings	10	<u>50,000</u>	<u>70,000</u>

### 9 Share capital

#### Allotted, called up and fully paid shares

	2021		2020	
	No.	£	No.	£
Ordinary shares of £1 each	100	100	100	100

### 10 Loans and borrowings

	2021 £	2020 £
<b>Non-current loans and borrowings</b>		
Bank borrowings	<u>50,000</u>	<u>70,000</u>

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.