

Unaudited Financial Statements
for the Year Ended 30 September 2022
for
Dodford Farm Daycare Nursery Limited

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for the Year Ended 30 September 2022**

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Dodford Farm Daycare Nursery Limited

Company Information
for the Year Ended 30 September 2022

DIRECTORS:

K M Branston
J E Branston

REGISTERED OFFICE:

Dodford House Farm
Dodford Lane
Christian Malford
Chippenham
SN15 4DE

REGISTERED NUMBER:

04735784 (England and Wales)

ACCOUNTANTS:

Silbury Accountants Limited
Chartered Accountants
Oak Apple House
North Street
Milborne Port
Sherborne
DT9 5EW

Dodford Farm Daycare Nursery Limited (Registered number: 04735784)

Statement of Financial Position
30 September 2022

	Notes	30.9.22 £	£	30.9.21 £	£
FIXED ASSETS					
Property, plant and equipment	4		36,103		43,751
CURRENT ASSETS					
Debtors	5	56,097		13,345	
Investments	6	50,000		50,000	
Cash at bank		<u>10,572</u>		<u>122,504</u>	
		116,669		185,849	
CREDITORS					
Amounts falling due within one year	7	<u>11,005</u>		<u>25,571</u>	
NET CURRENT ASSETS			<u>105,664</u>		<u>160,278</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			141,767		204,029
CREDITORS					
Amounts falling due after more than one year	8		-		(50,000)
PROVISIONS FOR LIABILITIES			<u>(1,076)</u>		<u>(2,082)</u>
NET ASSETS			<u>140,691</u>		<u>151,947</u>
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Retained earnings			<u>140,591</u>		<u>151,847</u>
SHAREHOLDERS' FUNDS			<u>140,691</u>		<u>151,947</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Statement of Financial Position - continued
30 September 2022

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 21 June 2023 and were signed on its behalf by:

K M Branston - Director

Notes to the Financial Statements
for the Year Ended 30 September 2022

1. STATUTORY INFORMATION

Dodford Farm Daycare Nursery Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Revenue is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 25% on cost and in accordance with the property

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2021 - 12) .

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

4. PROPERTY, PLANT AND EQUIPMENT

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 October 2021	41,277	84,440	125,717
Additions	-	2,381	2,381
Disposals	-	(7,904)	(7,904)
At 30 September 2022	<u>41,277</u>	<u>78,917</u>	<u>120,194</u>
DEPRECIATION			
At 1 October 2021	8,654	73,312	81,966
Charge for year	824	8,202	9,026
Eliminated on disposal	-	(6,901)	(6,901)
At 30 September 2022	<u>9,478</u>	<u>74,613</u>	<u>84,091</u>
NET BOOK VALUE			
At 30 September 2022	<u>31,799</u>	<u>4,304</u>	<u>36,103</u>
At 30 September 2021	<u>32,623</u>	<u>11,128</u>	<u>43,751</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Trade debtors	4,110	5,269
Other debtors	<u>51,987</u>	<u>8,076</u>
	<u>56,097</u>	<u>13,345</u>

6. CURRENT ASSET INVESTMENTS

	30.9.22 £	30.9.21 £
Premium Bonds	<u>50,000</u>	<u>50,000</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.9.22 £	30.9.21 £
Taxation and social security	5,054	15,404
Other creditors	<u>5,951</u>	<u>10,167</u>
	<u>11,005</u>	<u>25,571</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.9.22 £	30.9.21 £
Bank loans	<u>-</u>	<u>50,000</u>

Notes to the Financial Statements - continued
for the Year Ended 30 September 2022

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.9.22 £	30.9.21 £
100	ordinary	1	<u>100</u>	<u>100</u>

10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to directors subsisted during the years ended 30 September 2022 and 30 September 2021:

	30.9.22 £	30.9.21 £
K M Branston and J E Branston		
Balance outstanding at start of year	8,076	30,068
Amounts advanced	95,977	16,074
Amounts repaid	(52,066)	(38,066)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>51,987</u>	<u>8,076</u>

Interest at the rate of 2% totalling £567 was charged on the directors' overdrawn loan account.

11. RELATED PARTY DISCLOSURES

During the year, total dividends of £10,000 (2021 - £32,000) were paid to the directors .

12. POST BALANCE SHEET EVENTS

A dividend of £52,000 was voted 21 June 2023 to clear the overdrawn directors' loan account.

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.