Registered number: 04970406

APPLE TREE DAY NURSERY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

B S Panesar & Associates Ltd

Apple Tree Day Nursery Limited
Unaudited Financial Statements
For The Year Ended 31 December 2022

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—5

Apple Tree Day Nursery Limited
Balance Sheet
As At 31 December 2022

Registered number: 04970406

	Notes	2022 £	2022 £	2021 as restated £	2021 as restated £
FIXED ASSETS					
Tangible Assets	4		230,474		252,669
			230,474		252,669
CURRENT ASSETS					
Cash at bank and in hand		165,870		89,338	
		165,870		89,338	
Creditors: Amounts Falling Due Within One Year	5	(24,791)		(4,455)	
NET CURRENT ASSETS (LIABILITIES)			141,079		84,883
TOTAL ASSETS LESS CURRENT LIABILITIES			371,553		337,552
Creditors: Amounts Falling Due After More Than One Year	6		-		446
PROVISIONS FOR LIABILITIES					
Deferred Taxation			(6,970)		(6,970)
NET ASSETS			364,583		331,028
CAPITAL AND RESERVES					
Called up share capital	7		2		2
Profit and Loss Account			364,581		331,026
SHAREHOLDERS' FUNDS			364,583		331,028

For the year ending 31 December 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 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

....

Mrs Gail Cameron

Director

22/08/2023

The notes on pages 3 to 5 form part of these financial statements.

1. General Information

Apple Tree Day Nursery Limited is a private company, limited by shares, incorporated in England & Wales, registered number 04970406 . The registered office is 18 Brigg Road, Hibaldstow, North Lincolnshire, DN20 9PD.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. 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.

2.3. 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:

Freehold	Straight line 25%
Plant & Machinery	Straight line 25%
Motor Vehicles	Straight line 25%
Fixtures & Fittings	Straight line 25%
Computer Equipment	Straight line 25%

2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

3. **Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 26 (2021: 40)

4. **Tangible Assets**

	Land & Property Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 January 2022	150,692	2,476	50,800	87,880
Additions	-	2,557	-	-
As at 31 December 2022	150,692	5,033	50,800	87,880
Depreciation				
As at 1 January 2022	-	-	-	44,703
Provided during the period	-	1,258	12,700	10,794
As at 31 December 2022	-	1,258	12,700	55,497
Net Book Value				
As at 31 December 2022	150,692	3,775	38,100	32,383
As at 1 January 2022	150,692	2,476	50,800	43,177

	Computer Equipment	Total
	£	£
Cost		
As at 1 January 2022	30,020	321,868
Additions	-	2,557
As at 31 December 2022	30,020	324,425
Depreciation		
As at 1 January 2022	24,496	69,199
Provided during the period	-	24,752
As at 31 December 2022	24,496	93,951
Net Book Value		
As at 31 December 2022	5,524	230,474
As at 1 January 2022	5,524	252,669

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

	2022	2021 as restated
	£	£
Trade creditors	(1)	(1)
Corporation tax	21,174	620
Net wages	1,998	2,216
Other creditors	1,620	1,620
	24,791	4,455

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

	2022	2021 as restated
	£	£
Bank loans	-	(446)
	-	(446)

7. Share Capital

	2022	2021 as restated
	£	£
Allotted, Called up and fully paid	2	2