

**ORCHARD DAVIES LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023**

ORCHARD DAVIES LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

ORCHARD DAVIES LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 31 MAY 2023

Directors	Kathryn Harris Mervyn Harris
Company Number	09022824 (England and Wales)
Registered Office	2 Naseby Close Pontprennau Cardiff CF23 8LS United Kingdom
Accountants	Orchard Davies Ltd 2 Naseby Close Pontprennau Cardiff South Glamorgan CF23 8LS

ORCHARD DAVIES LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 31 MAY 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	<u>4</u>	466	-
Current assets			
Debtors	5	11,058	12,284
Cash at bank and in hand		6,058	28,808
		<u>17,116</u>	<u>41,092</u>
Creditors: amounts falling due within one year	<u>6</u>	(11,713)	(23,168)
Net current assets		<u>5,403</u>	<u>17,924</u>
Net assets		<u>5,869</u>	<u>17,924</u>
Capital and reserves			
Called up share capital		2	2
Profit and loss account		5,867	17,922
Shareholders' funds		<u>5,869</u>	<u>17,924</u>

For the year ending 31 May 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 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 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 of Directors and authorised for issue on 29 February 2024 and were signed on its behalf by

Kathryn Harris
Director

Company Registration No. 09022824

ORCHARD DAVIES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

1 Statutory information

Orchard Davies Limited is a private company, limited by shares, registered in England and Wales, registration number 09022824. The registered office is 2 Naseby Close, Pontprennau, Cardiff, CF23 8LS, United Kingdom.

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% straight line
Fixtures & fittings	25% straight line

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

Pension costs

The company operates a defined contribution scheme for the benefit of its employees. Contributions payable are recognised in the profit and loss account when due.

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.

ORCHARD DAVIES LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MAY 2023

4 Tangible fixed assets

	Plant & machinery £	Fixtures & fittings £	Total £
Cost or valuation	At cost	At cost	
At 1 June 2022	-	3,000	3,000
Additions	616	-	616
At 31 May 2023	616	3,000	3,616
Depreciation			
At 1 June 2022	-	3,000	3,000
Charge for the year	150	-	150
At 31 May 2023	150	3,000	3,150
Net book value			
At 31 May 2023	466	-	466

5 Debtors

	2023 £	2022 £
Amounts falling due within one year		
Trade debtors	11,058	12,284

6 Creditors: amounts falling due within one year

	2023 £	2022 £
VAT	2,915	8,194
Taxes and social security	1,072	6,324
Other creditors	190	503
Loans from directors	962	2,947
Accruals	6,574	5,200
	11,713	23,168

7 Loans to directors

	Brought Forward £	Advance/ credit £	Repaid £	Carried Forward £
Kathryn Harris				
Loan	(2,947)	1,985	-	(962)
	(2,947)	1,985	-	(962)

8 Average number of employees

During the year the average number of employees was 2 (2022: 2).

