

**REGISTERED NUMBER: 09133830 (England and Wales)**

**Financial Statements for the Year Ended 31 July 2023**

**for**

**Orchard Management Solutions Limited**

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for the year ended 31 July 2023**

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**Orchard Management Solutions Limited**

**Company Information  
for the year ended 31 July 2023**

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**DIRECTORS:** A Neaves  
Mrs V Neaves

**REGISTERED OFFICE:** 2 Church View  
Provender Lane  
Norton  
Faversham  
Kent  
ME13 0SN

**REGISTERED NUMBER:** 09133830 (England and Wales)

**ACCOUNTANTS:** MPH Accountancy and Business Advisors Ltd  
99 Canterbury Road  
Whitstable  
Kent  
CT5 4HG

**Balance Sheet**  
**31 July 2023**

		2023		2022	
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Intangible assets	4		12,000		14,000
Tangible assets	5		<u>11,703</u>		<u>12,439</u>
			<b>23,703</b>		<b>26,439</b>
<b>CURRENT ASSETS</b>					
Debtors	6	714		14,666	
Cash at bank		<u>28,954</u>		<u>6,475</u>	
		<b>29,668</b>		<b>21,141</b>	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>29,439</u>		<u>24,335</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<b>229</b>		<b>(3,194)</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u><b>23,932</b></u>		<u><b>23,245</b></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings	9		<u>23,832</u>		<u>23,145</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><b>23,932</b></u>		<u><b>23,245</b></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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.

**Balance Sheet - continued**  
**31 July 2023**

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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 6 November 2023 and were signed on its behalf by:

A Neaves - Director

Mrs V Neaves - Director

**Notes to the Financial Statements  
for the year ended 31 July 2023**

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**1. STATUTORY INFORMATION**

Orchard Management Solutions 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**

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

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2014, is being amortised evenly over its estimated useful life of nil years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

Plant and machinery	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 15% on reducing balance

**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 balance sheet date.

**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 2 (2022 - 2) .

Notes to the Financial Statements - continued  
for the year ended 31 July 2023

## 4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 August 2022 and 31 July 2023	<u>20,000</u>
<b>AMORTISATION</b>	
At 1 August 2022	6,000
Amortisation for year	<u>2,000</u>
At 31 July 2023	<u>8,000</u>
<b>NET BOOK VALUE</b>	
At 31 July 2023	<u>12,000</u>
At 31 July 2022	<u>14,000</u>

## 5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2022	3,572	33,072	1,534	38,178
Additions	<u>2,208</u>	<u>-</u>	<u>373</u>	<u>2,581</u>
At 31 July 2023	<u>5,780</u>	<u>33,072</u>	<u>1,907</u>	<u>40,759</u>
<b>DEPRECIATION</b>				
At 1 August 2022	2,496	22,423	820	25,739
Charge for year	<u>493</u>	<u>2,662</u>	<u>162</u>	<u>3,317</u>
At 31 July 2023	<u>2,989</u>	<u>25,085</u>	<u>982</u>	<u>29,056</u>
<b>NET BOOK VALUE</b>				
At 31 July 2023	<u>2,791</u>	<u>7,987</u>	<u>925</u>	<u>11,703</u>
At 31 July 2022	<u>1,076</u>	<u>10,649</u>	<u>714</u>	<u>12,439</u>

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	<u>714</u>	<u>14,666</u>

Notes to the Financial Statements - continued  
for the year ended 31 July 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Tax	9,508	8,254
VAT	18,504	14,716
Other creditors	-	(1)
Directors' current accounts	227	166
Accrued expenses	1,200	1,200
	<u>29,439</u>	<u>24,335</u>

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2023	2022
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

9. RESERVES

	Retained earnings £
At 1 August 2022	23,145
Profit for the year	38,187
Dividends	(37,500)
At 31 July 2023	<u>23,832</u>

**Orchard Management Solutions Limited**

**Report of the Accountants to the Directors of  
Orchard Management Solutions Limited**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the year ended 31 July 2023 set out on page nil and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

MPH Accountancy and Business Advisors Ltd  
99 Canterbury Road  
Whitstable  
Kent  
CT5 4HG

Date: .....

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.