

**CDCNURSERIES LIMITED**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2022**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

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**for the year ended 31 January 2022**

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**CDCNURSERIES LIMITED**

**COMPANY INFORMATION**  
**for the year ended 31 January 2022**

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**DIRECTORS:**

Mrs C D Burrows  
R W Burrows

**REGISTERED OFFICE:**

23 Godwin Place  
Huddersfield  
HD2 1RE

**REGISTERED NUMBER:**

09407730 (England and Wales)

**ACCOUNTANTS:**

Sheards  
Chartered Accountants  
Vernon House  
40 New North Road  
Huddersfield  
West Yorkshire  
HD1 5LS

**BALANCE SHEET**  
**31 January 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Intangible assets	4	-	-
Tangible assets	5	<u>6,822</u>	<u>3,941</u>
		<u>6,822</u>	<u>3,941</u>
<b>CURRENT ASSETS</b>			
Stocks		500	-
Debtors	6	30,233	9,388
Cash at bank and in hand		<u>47,802</u>	<u>15,903</u>
		78,535	25,291
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(14,745)</u>	<u>(14,548)</u>
<b>NET CURRENT ASSETS</b>		<u>63,790</u>	<u>10,743</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		70,612	14,684
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	(56,600)	(63,600)
<b>PROVISIONS FOR LIABILITIES</b>	9	<u>(1,296)</u>	<u>-</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>12,716</u>	<u>(48,916)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		10	10
Retained earnings		<u>12,706</u>	<u>(48,926)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>12,716</u>	<u>(48,916)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 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 January 2022**

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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 25 October 2022 and were signed on its behalf by:

Mrs C D Burrows - Director

R W Burrows - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 January 2022**

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**1. STATUTORY INFORMATION**

Cdenurseries 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.

The presentation currency of the financial statements is the Pound Sterling (£).

**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 represents invoiced sales of services and is invoiced monthly on an accruals basis.

**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 etc - 33% on cost and 15% on cost

**Government grants**

Government grants relate to apprenticeship grants and are shown in full in the year in which the grants were received.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the year ended 31 January 2022**

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 21 (2021 - 16 ) .

**4. INTANGIBLE FIXED ASSETS**

	Goodwill £
<b>COST</b>	
At 1 February 2021 and 31 January 2022	<u>1,500</u>
<b>AMORTISATION</b>	
At 1 February 2021 and 31 January 2022	<u>1,500</u>
<b>NET BOOK VALUE</b>	
At 31 January 2022	<u>-</u>
At 31 January 2021	<u>-</u>

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 February 2021	15,760
Additions	<u>6,156</u>
At 31 January 2022	<u>21,916</u>
<b>DEPRECIATION</b>	
At 1 February 2021	11,819
Charge for year	<u>3,275</u>
At 31 January 2022	<u>15,094</u>
<b>NET BOOK VALUE</b>	
At 31 January 2022	<u>6,822</u>
At 31 January 2021	<u>3,941</u>

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

	2022 £	2021 £
Trade debtors	15,904	-
Other debtors	<u>14,329</u>	<u>9,388</u>
	<u>30,233</u>	<u>9,388</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 January 2022

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Taxation and social security	7,565	13,899
Other creditors	7,180	649
	<u>14,745</u>	<u>14,548</u>

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

	2022	2021
	£	£
Other creditors	<u>56,600</u>	<u>63,600</u>

## 9. PROVISIONS FOR LIABILITIES

	2022	2021
	£	£
Deferred tax	<u>1,296</u>	-
		Deferred tax
		£
Provided during year		<u>1,296</u>
Balance at 31 January 2022		<u>1,296</u>

## 10. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 31 January 2022 and 31 January 2021:

	2022	2021
	£	£
<b>Mrs C D Burrows</b>		
Balance outstanding at start of year	9,388	24,642
Amounts advanced	5,819	24,405
Amounts repaid	(1,171)	(39,659)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>14,036</u>	<u>9,388</u>

## 11. ULTIMATE CONTROLLING PARTY

The controlling party is Mrs C D Burrows.



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.