

Davidson-Roberts Holdings Ltd

Annual Report and Unaudited Financial Statements
for the Year Ended 31 March 2022

Davidson-Roberts Holdings Ltd

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Davidson-Roberts Holdings Ltd

Company Information

Directors	Mr A D Roberts Mrs R J Roberts
Registered office	The Mill Pury Hill Business Park Alderton Road Towcester Northants NN12 7LS
Accountants	KRW Accountants Ltd The Mill Pury Hill Business Park Alderton Road Towcester NN12 7LS

Davidson-Roberts Holdings Ltd
(Registration number: 11156391)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Investments	<u>4</u>	450,100	450,200
Current assets			
Debtors	<u>5</u>	402,187	94,103
Cash at bank and in hand		274	100,245
		402,461	194,348
Creditors: Amounts falling due within one year	<u>6</u>	(171,841)	(151,273)
Net current assets		230,620	43,075
Net assets		680,720	493,275
Capital and reserves			
Called up share capital		200	200
Share premium reserve		449,900	449,900
Profit and loss account		230,620	43,175
Shareholders' funds		680,720	493,275

For the financial year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 19 May 2022 and signed on its behalf by:

.....
Mrs R J Roberts
Director

Davidson-Roberts Holdings Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

1 General information

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

The Mill
Pury Hill Business Park
Alderton Road
Towcester
Northants
NN12 7LS
United Kingdom

These financial statements were authorised for issue by the Board on 19 May 2022.

The company registration number is 11156391

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

Business combinations

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

Davidson-Roberts Holdings Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. The company subsequently considers the recoverable value of the trade debtors. When assessing impairment of trade debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Dividends

Dividend distribution to the company's shareholders is recognised as a liability in the financial statements in the reporting period in which the dividends are declared.

3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 1 (2021 - 1).

Davidson-Roberts Holdings Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

4 Investments

	2022 £	2021 £
Investments in subsidiaries	450,100	450,200
Subsidiaries		£
Cost or valuation		
At 1 April 2021		450,200
Disposals		(100)
At 31 March 2022		450,100
Provision		
Carrying amount		
At 31 March 2022		450,100
At 31 March 2021		450,200

Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held	
			2022	2021
Subsidiary undertakings				
Davidson Roberts Limited	2 Opeford Close Offord Cluny StNeots PE19 5QA England	Ordinary Shares	100%	100%
AJJ Premises Limited	2 Opeford Close Offord Cluny St Neots PE19 5QA England	Ordinary shares	100%	100%

Davidson-Roberts Holdings Ltd

Notes to the Unaudited Financial Statements for the Year Ended 31 March 2022

Subsidiary undertakings

Davidson Roberts Limited

The principal activity of Davidson Roberts Limited is that of pre-primary education..

AJJ Premises Limited

The principal activity of AJJ Premises Limited is that of property investment..

5 Debtors

	Note	2022 £	2021 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest		208,985	94,103
Other debtors		193,202	-
		<u>402,187</u>	<u>94,103</u>

6 Creditors

Creditors: amounts falling due within one year

	Note	2022 £	2021 £
Due within one year			
Amounts owed to group undertakings and undertakings in which the company has a participating interest		171,361	150,672
Accruals and deferred income		480	480
Other creditors		-	121
		<u>171,841</u>	<u>151,273</u>

7 Share capital

Allotted, called up and fully paid shares

	2022		2021	
	No.	£	No.	£
Ordinary of £1 each	100	100	100	100
Ordinary A of £1 each	100	100	100	100
	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>

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.