

Yew Tree Farm Holdings Limited

Unaudited Financial Statements
for the Period from 12 January 2021 to 31 January 2022

Yew Tree Farm Holdings Limited

Contents

Balance Sheet	<u>1</u> to <u>2</u>
Statement of Changes in Equity	<u>3</u>
Notes to the Unaudited Financial Statements	<u>4</u> to <u>7</u>

Yew Tree Farm Holdings Limited
(Registration number: 13128066)
Balance Sheet as at 31 January 2022

	Note	2022 £
Fixed assets		
Investments	<u>4</u>	100
Current assets		
Stocks	<u>5</u>	216,667
Creditors: Amounts falling due within one year	<u>6</u>	<u>(217,267)</u>
Net current liabilities		<u>(600)</u>
Net liabilities		<u>(500)</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		<u>(600)</u>
Shareholders' deficit		<u>(500)</u>

For the financial period ending 31 January 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 period 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.

Yew Tree Farm Holdings Limited
(Registration number: 13128066)
Balance Sheet as at 31 January 2022

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 and Directors' Report has been taken.

Approved and authorised by the Board on 10 October 2022 and signed on its behalf by:

.....

Mr T J Price
Director

.....

Mr R L P Price
Director

Yew Tree Farm Holdings Limited

Statement of Changes in Equity for the Period from 12 January 2021 to 31 January 2022

	Share capital £	Profit and loss account £	Total £
Loss for the period	-	(600)	(600)
Total comprehensive income	-	(600)	(600)
New share capital subscribed	100	-	100
At 31 January 2022	100	(600)	(500)

Yew Tree Farm Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 12 January 2021 to 31 January 2022

1 General information

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

The address of its registered office is:

1 The Gables
Green Lane
Higher Poynton
Cheshire
SK12 1TJ
UK

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.

Going concern

The financial statements have been prepared on a going concern basis. The company meets its day to day working capital requirements through funds provided by the directors. The directors consider that these facilities will continue to be made available to the company. On this basis, the directors consider it appropriate to prepare the financial statements on the going concern basis. The financial statements do not include any adjustments which would result if the going concern basis were not appropriate.

Yew Tree Farm Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 12 January 2021 to 31 January 2022

Judgements

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

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.

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first-in, first-out (FIFO) method.

The cost of finished goods and work in progress comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. At each reporting date, stocks are assessed for impairment. If stocks are impaired, the carrying amount is reduced to its selling price less costs to complete and sell; the impairment loss is recognised immediately in profit or loss.

3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was 2.

Yew Tree Farm Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 12 January 2021 to 31 January 2022

4 Investments

	2022 £
Investments in subsidiaries	100
Subsidiaries	£
Cost or valuation	
Additions	100
Provision	
Carrying amount	
At 31 January 2022	100

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
Subsidiary undertakings			
YTF Developments Limited	1 The Gables, Green Lane, Higher Poynton, Cheshire, SK12 1TJ England and Wales	Ordinary	100%

5 Stocks

	2022 £
Work in progress	216,667

Yew Tree Farm Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 12 January 2021 to 31 January 2022

6 Creditors

Creditors: amounts falling due within one year

	2022 £
Due within one year	
Owed to group undertakings	100
Accruals and deferred income	350
Other creditors	<u>216,817</u>
	<u>217,267</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.