

**Unaudited Financial Statements**  
**for the Period 2 July 2021 to 31 July 2022**  
**for**  
**Little Orchard Group Ltd**

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for the Period 2 July 2021 to 31 July 2022**

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**Company Information**  
**for the Period 2 July 2021 to 31 July 2022**

**DIRECTOR:** P M O Wood

**REGISTERED OFFICE:** Orchard House  
Claygate  
Marden  
Tonbridge  
Kent  
TN12 9PJ

**BUSINESS ADDRESS:** Bockingfold  
Claygate  
Marden  
Kent  
TN12 9PH

**REGISTERED NUMBER:** 13490370 (England and Wales)

**ACCOUNTANTS:** McCabe Ford Williams  
Bank Chambers  
61 High Street  
Cranbrook  
Kent  
TN17 3EG

**Balance Sheet**  
**31 July 2022**

|  | Notes | £             | £               |
|--|-------|---------------|-----------------|
| <b>FIXED ASSETS</b>                          |       |               |                 |
| Tangible assets                              | 4     |               | 72,846          |
| <b>CURRENT ASSETS</b>                        |       |               |                 |
| Debtors                                      | 5     | 1,525         |                 |
| Cash at bank                                 |       | <u>450</u>    |                 |
|  |       | 1,975         |                 |
| <b>CREDITORS</b>                             |       |               |                 |
| Amounts falling due within one year          | 6     | <u>76,519</u> |                 |
| <b>NET CURRENT LIABILITIES</b>               |       |               | <u>(74,544)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | <u>(1,698)</u>  |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                 |
| Called up share capital                      | 7     |               | 100             |
| Retained earnings                            |       |               | <u>(1,798)</u>  |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u>(1,698)</u>  |

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 2022**

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 director and authorised for issue on 27 February 2023 and were signed by:

P M O Wood - Director

**Notes to the Financial Statements  
for the Period 2 July 2021 to 31 July 2022**

**1. STATUTORY INFORMATION**

Little Orchard Group Ltd 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.

**Tangible fixed assets**

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

Land and buildings - 2% on reducing balance on buildings

**Taxation**

Taxation for the period 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 period 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.

**Going concern**

The accounts have been prepared on a going concern basis. The director has made a loan to the company and will not seek repayment to ensure that the company has sufficient funds to meet its financial obligations as they fall due. Since the year end the company has started to receive a income from renting out its property and is expected to generate a profit in the next financial year.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1.

Notes to the Financial Statements - continued  
for the Period 2 July 2021 to 31 July 2022

4. **TANGIBLE FIXED ASSETS**

|                       |                    |
|-----------------------|--------------------|
|                       | Land and buildings |
|                       | £                  |
| <b>COST</b>           |                    |
| Additions             | <u>72,846</u>      |
| At 31 July 2022       | <u>72,846</u>      |
| <b>NET BOOK VALUE</b> |                    |
| At 31 July 2022       | <u>72,846</u>      |

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

|               |              |
|---------------|--------------|
| Other debtors | £            |
|               | <u>1,525</u> |

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

|                 |               |
|-----------------|---------------|
| Other creditors | £             |
|                 | <u>76,519</u> |

7. **CALLED UP SHARE CAPITAL**

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

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The director has made an interest free loan of £75,109 to the company. There are no specific repayment terms for this loan but the director has indicated that he will only seek repayment when the company has sufficient funds to make repayment.

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.