

## HEATHER FARM LIMITED

Report of the Directors and Unaudited Financial Statements

### **Period of accounts**

**Start date:** 01 January 2022

**End date:** 31 December 2022

HEATHER FARM LIMITED  
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HEATHER FARM LIMITED  
Company Information  
For the year ended 31 December 2022

<b>Directors</b>	Paul Downes Ronald Neale Philip David Robbins Jeremy Dalton
<b>Registered Number</b>	09331836
<b>Registered Office</b>	Heather Farm Horsell Common GU21 4XY
<b>Accountants</b>	JMD Accounting Ltd 16 Hare Hill Addlestone Surrey KT15 1DT
<b>Secretary</b>	Philip David Robbins
<b>Bankers</b>	National Westminster Bank Plc PO Box 358 1 High Street Woking GU21 1ZS

HEATHER FARM LIMITED  
Directors' Report  
For the year ended 31 December 2022

**Director's report and financial statements**

The directors present their report and accounts for the year ended 31 December 2022.

This report was approved by the board and signed on its behalf by:

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Paul Downes  
Director

Date approved: 15 August 2023

HEATHER FARM LIMITED  
Accountants' Report  
For the year ended 31 December 2022

Chartered Management Accountants' report to the board of directors on the preparation of the unaudited statutory accounts Heather Farm Limited for the year ended 31 December 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Heather Farm Limited for the year ended 31 December 2022 which comprise of the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records.

As a practising member firm of the Chartered Institute of Management Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.cimaglobal.com>.

This report is made solely to the Board of Directors of Heather Farm Limited, as a body, in accordance with the terms of our engagement letter dated 30 June 2023. Our work has been undertaken solely to prepare for your approval the accounts of Heather Farm Limited and state those matters that we have agreed to state to the Board of Directors of Heather Farm Limited, as a body, in this report in accordance with the requirements of the Chartered Institute of Management Accountants as detailed at <http://www.cimaglobal.com>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Heather Farm Limited and its Board of Directors as a body for our work or for this report

It is your duty to ensure that Heather Farm Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit Heather Farm Limited.

You consider that Heather Farm Limited is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit or a review of the accounts of Heather Farm Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....  
JMD Accounting Ltd  
16 Hare Hill  
Addlestone  
Surrey  
KT15 1DT  
15 August 2023

HEATHER FARM LIMITED  
Profit and Loss account  
For the year ended 31 December 2022

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
Turnover	333,311	367,104
Other income	382	8,208
Cost of Sales	(58,185)	(94,596)
Staff costs	(38,596)	(44,147)
Depreciations and other amounts written off assets	(15,477)	(15,225)
Other charges	(61,896)	(71,077)
Tax	(73)	(163)
<b>Profit/(Loss) for the financial year</b>	<b>159,466</b>	<b>150,104</b>

HEATHER FARM LIMITED  
Balance Sheet  
As at 31 December 2022

	<b>2022</b>		<b>2021</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets		1,637,348		1,649,366
Current assets	206,007		183,750	
Prepayments and accrued income	990		359	
Creditors: amount falling due within one year	(76,669)		(101,009)	
		<b>130,328</b>		<b>83,100</b>
<b>Total assets less current liabilities</b>		<b>1,767,676</b>		<b>1,732,466</b>
<b>Net assets</b>		<b>1,767,676</b>		<b>1,732,466</b>
<b>Capital and reserves</b>		<b>1,767,676</b>		<b>1,732,466</b>

## NOTES TO THE ACCOUNTS

### General Information

Heather Farm Limited is a private company, limited by shares, registered in England and Wales, registration number 09331836, registration address Heather Farm, Horsell Common, GU21 4XY.

The presentation currency is £ sterling.

### 1. Accounting policies

#### Significant accounting policies

#### Statement of compliance

These financial statements have been prepared in compliance with FRS 105 – The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

#### Basis of preparation

The financial statements have been prepared under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

The financial statements are prepared in sterling which is the functional currency of the company.

### 2. Average number of employees

Average number of employees during the year was 1 (2021 : 1).

### 3. Ultimate Controlling Party

The company was under the control of the holding company, Horsell Common Preservation Society.

HEATHER FARM LIMITED  
Balance Sheet  
As at 31 December 2022

**4. Related Party Transactions**

During the year the company made the following payments to the holding company, Horsell Common Preservation Society

Charitable Donation £124,257 (2021 £91,768)

For the year ended 31 December 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.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the micro-entity provisions of the Companies Act 2006 and FRS 105, the Financial Reporting Standard applicable to the micro-entities regime.

The financial statements were approved by the board of directors on 15 August 2023 and were signed on its behalf by:

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Paul Downes  
Director



HEATHER FARM LIMITED  
Detailed Income Statement  
For the year ended 31 December 2022

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Turnover</b>		
Fee Income	333,311	367,104
	<b>333,311</b>	<b>367,104</b>
<b>Cost of sales</b>		
Other Direct Costs	3,142	1,872
Service Costs Recharged	52,182	66,891
Maintenance Recharged	2,861	25,833
	<u>(58,185)</u>	<u>(94,596)</u>
Gross profit	<b>275,126</b>	<b>272,508</b>
<b>Administrative expenses</b>		
Wages & Salaries	32,826	37,214
Employer's PAYE & NI Contributions	3,471	3,714
Pension Contributions	1,500	2,024
Staff Training	240	695
Staff Welfare	559	0
Temporary Staff & Recruitment	0	500
Accountancy Fees	0	1,000
Legal and Professional Fees (Allowable)	5,148	11,215
Light, Heat & Power	527	661
Property Maintenance (Allowable)	36,456	37,132
Motor Licenses and Insurances	1,547	1,478
Motor Repairs and Servicing	1,985	380
General Travel Expenses	668	872
Bank Charges	149	75
Depreciation Charge: Plant & Machinery	5,590	5,590
Depreciation Charge: Motor Vehicles	2,321	1,975
Depreciation Charge: Fixtures & Fittings	5,870	5,964
Depreciation Charge: Computer Equipment	1,696	1,696
Book keeping costs	4,379	6,200
General Insurance	3,573	2,958
Stationery & Postage	114	232
Office Expenses	6,245	8,139
Telephone, Fax & Internet	1,092	535
Sundry Expenses	13	200
	<u>(115,969)</u>	<u>(130,449)</u>
<b>Other operating income</b>		
Government Grants	0	7,351
	<u>0</u>	<u>7,351</u>
Operating profit	<b>159,157</b>	<b>149,410</b>
<b>Other interest receivable and similar income</b>		
Interest Receivable and Other Income	382	857
	<u>382</u>	<u>857</u>

HEATHER FARM LIMITED  
Detailed Income Statement  
For the year ended 31 December 2022

	382	857
<b>Profit/(Loss) on ordinary activities before taxation</b>	<u><b>159,539</b></u>	<u><b>150,267</b></u>
<b>Tax on profit on ordinary activities</b>		
UK Corporation Tax	<u>73</u>	<u>163</u>
	(73)	(163)
<b>Profit/Loss for the financial year</b>	<u><b>159,466</b></u>	<u><b>150,104</b></u>