

Registered number:

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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT**

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**UNAUDITED ACCOUNTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT  
REGISTERED NUMBER:**

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**STATEMENT OF FINANCIAL POSITION  
AS AT 30 NOVEMBER 2022**

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	2	52,218	73,483
		<u>52,218</u>	<u>73,483</u>
<b>Current assets</b>			
Stocks		3,309	3,309
Debtors: amounts falling due within one year	3	3,349	14,469
Cash at bank and in hand		513,954	511,883
		<u>520,612</u>	<u>529,661</u>
Creditors: amounts falling due within one year	4	(17,045)	(27,274)
		<u>503,567</u>	<u>502,387</u>
<b>Net current assets</b>		<u>503,567</u>	<u>502,387</u>
<b>Total assets less current liabilities</b>		<u>555,785</u>	<u>575,870</u>
<b>Net assets</b>		<u><u>555,785</u></u>	<u><u>575,870</u></u>
<b>Capital and reserves</b>			
Capital redemption reserve		536,185	556,270
Profit and loss account		19,600	19,600
		<u>555,785</u>	<u>575,870</u>

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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT  
REGISTERED NUMBER:**

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**STATEMENT OF FINANCIAL POSITION (CONTINUED)  
AS AT 30 NOVEMBER 2022**

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The have been delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The Company has opted not to file the statement of comprehensive income in accordance with provisions applicable to companies subject to the small companies' regime.

**I Whittaker**  
Treasurer

**M Narraway**  
Chairman

Date:

The notes on pages 3 to 6 form part of these financial statements.

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## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

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#### 1. Accounting policies

##### 1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

##### 1.2 Revenue recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Estate and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

##### 1.3 Taxation

Taxation represents the sum of tax currently payable and deferred tax. The Estate's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on all timing differences between the carrying amounts of assets and liabilities in the accounts and the corresponding tax bases used in the computation of taxable profit.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

##### 1.4 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Motor vehicles	-	25% straight line method
Tools and equipment	-	33% reducing balance method
Other fixed assets	-	20% reducing balance method

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in profit or loss.

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**HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2022**

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**1. Accounting policies (continued)**

**1.5 Stocks**

Stocks of salt is stated at cost.

**1.6 Pensions**

Holly Lodge Estate Plot Holders operate a defined contribution scheme for the senior employees. The pension charge for the year represents the amount payable to the fund.

**2. Tangible fixed assets**

	Electronic Gate & Street Signs £	Garages Yard & Staff Accommoda tion £	Motor vehicles £	Tools & Equipment £	Total £
<b>Cost or valuation</b>					
At 1 December 2021	22,045	46,924	34,674	55,270	158,913
Additions	-	-	-	2,100	2,100
At 30 November 2022	22,045	46,924	34,674	57,370	161,013
<b>Depreciation</b>					
At 1 December 2021	18,253	28,274	13,003	25,900	85,430
Charge for the year on owned assets	759	3,730	8,669	10,207	23,365
At 30 November 2022	19,012	32,004	21,672	36,107	108,795
<b>Net book value</b>					
At 30 November 2022	3,033	14,920	13,002	21,263	52,218
<i>At 30 November 2021</i>	3,792	18,650	21,671	29,370	73,483

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## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

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#### 3. Debtors

	2022 £	2021 £
Trade debtors	2,014	1,265
Other debtors	100	1,750
Prepayments and accrued income	1,235	11,454
	<u>3,349</u>	<u>14,469</u>

#### 4. Creditors: Amounts falling due within one year

	2022 £	2021 £
Payments received on account	-	3
Other taxation and social security	3,523	2,323
Other creditors	1,443	1,886
Accruals and deferred income	12,079	23,062
	<u>17,045</u>	<u>27,274</u>

#### 5. Maintenance fund

The Maintenance Fund was established to provide funds for ongoing repairs to the Estate's infrastructure.

	2022 £	2021 £
Balance as at 1 December 2020	556,269	606,747
Transfer from income & expenditure account	(13,100)	45,863
Less: Cost of special projects	(5,880)	(96,341)
<b>Balance as at 30 November 2022</b>	<u><u>537,289</u></u>	<u><u>556,269</u></u>

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## HOLLY LODGE ESTATE PLOT HOLDERS ACCOUNT

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2022

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#### 6. General fund

	2022 £	2021 £
Balance as at 1 December 2020	19,578	19,578
Surplus transferred from income & expenditure account	-	-
<b>Balance as at 30 November 2022</b>	<b>19,578</b>	<b>19,578</b>

#### 7. Employment costs

	2022 £	2021 £
Salaries and pension contributions	157,137	115,536
Social security costs	8,794	(10,334)
	<b>165,931</b>	<b>105,202</b>

The average monthly number of employees, including directors, during the year was 5 (2021 - 4).

#### 8. Administration, secretarial and accountancy

	2022 £	2021 £
Manager and secretarial	8,228	31,342
Accountancy fees	2,173	2,410
	<b>10,401</b>	<b>33,752</b>