Registered number: 10328126

S,R,J VICARAGE LIMITED

UNAUDITED

FINANCIAL STATEMENTS

INFORMATION FOR FILING WITH THE REGISTRAR

FOR THE YEAR ENDED 31 OCTOBER 2022

S,R,J VICARAGE LIMITED

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COMPANY INFORMATION

Directors	A A Lewis J Lewis
Registered number	10328126
Registered office	Vicarage Farm Wellingborough Road Wollaston Wellingborough Northamptonshire NN29 7PY
Accountant	MHA Chartered Accountants Moorgate House 201 Silbury Boulevard Milton Keynes Buckinghamshire MK9 1LZ

S,R,J VICARAGE LIMITED
REGISTERED NUMBER: 10328126

BALANCE SHEET
AS AT 31 OCTOBER 2022

			2022		2021
			£		£
Current assets					
Debtors: amounts falling due within one year	4	**1,173**		6,201	
Cash at bank and in hand	5	**122,795**		60,460	
		123,968		66,661	
Creditors: amounts falling due within one year	6	**(36,399)**		(23,023)	
Net current assets			**87,569**		43,638
Net assets			**87,569**		43,638
Capital and reserves					
Called up share capital			**100**		100
Profit and loss account			**87,469**		43,538
			87,569		43,638

The Directors consider that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with the provisions of FRS 102 Section 1A - small entities.

The financial statements 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 income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

.....
A A Lewis
Director

Date: 28 July 2023

The notes on pages 3 to 5 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

1. General information

S.R,J Vicarage Limited is a private Company limited by shares, domiciled in England and Wales, registered number 10328126.

The address of its registered office and principal place of business is Vicarage Farm, Wellingborough Road, Wollaston, Wellingborough, NN29 7PY.

The principal activity of the Company is the farming of crops and energy production from solar panels.

The financial statements are presented in Pound Sterling, which is also the functional currency of the

Company, rounded to the nearest whole number.

2. Accounting policies

2.1 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.

The following principal accounting policies have been applied:

2.2 Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company 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:

Sale of goods

Revenue from the sale of goods is recognised when all of the following conditions are satisfied:

- the Company has transferred the significant risks and rewards of ownership to the buyer;
- the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the transaction; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

2.3 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.4 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

2. Accounting policies (continued)

2.5 Financial instruments

The Company only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in ordinary shares.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the Statement of Income and Retained Earnings.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.6 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.7 Interest income

Interest income is recognised in profit or loss using the effective interest method.

2.8 Taxation

Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

3. Employees

The average monthly number of employees, including directors, during the year was 2 (2021 - 2).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

4. Debtors

	2022	2021
	£	£
Trade debtors	**84**	-
Other debtors	**989**	5,363
Called up share capital not paid	**100**	100
Prepayments and accrued income	**-**	738
	1,173	6,201

5. Cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	**122,795**	60,460

6. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	**671**	10,859
Corporation tax	**10,195**	3,407
Other creditors	**23,198**	6,422
Accruals and deferred income	**2,335**	2,335
	36,399	23,023

7. Controlling party

There is no ultimate controlling party since no one person owns a majority of the share capital of the Company.

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.