

**ABRACADABRA DAY NURSERY LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

Abracadabra Day Nursery Limited

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Abracadabra Day Nursery Limited
Balance Sheet
As At 31 March 2026

Registered number: 08929708

		2026		2025	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	5		159,838		152,540
			<u>159,838</u>		<u>152,540</u>
CURRENT ASSETS					
Debtors	6	301,631		290,450	
Cash at bank and in hand		168,467		147,123	
		<u>470,098</u>		<u>437,573</u>	
Creditors: Amounts Falling Due Within One Year	7	(71,565)		(109,409)	
		<u></u>		<u></u>	
NET CURRENT ASSETS (LIABILITIES)			<u>398,533</u>		<u>328,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>558,371</u>		<u>480,704</u>
Creditors: Amounts Falling Due After More Than One Year	8		(10,000)		(3,334)
			<u></u>		<u></u>
NET ASSETS			<u>548,371</u>		<u>477,370</u>
CAPITAL AND RESERVES					
Called up share capital	10		2		2
Profit and Loss Account			548,369		477,368
			<u>548,371</u>		<u>477,370</u>
SHAREHOLDERS' FUNDS			<u>548,371</u>		<u>477,370</u>

Abracadabra Day Nursery Limited
Balance Sheet (continued)
As At 31 March 2026

For the year ending 31 March 2026 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr David Browne

Director

10/06/2026

The notes on pages 3 to 7 form part of these financial statements.

Abracadabra Day Nursery Limited
Notes to the Financial Statements
For The Year Ended 31 March 2026

1. General Information

Abracadabra Day Nursery Limited is a private company, limited by shares, incorporated in England & Wales, registered number 08929708. The registered office is 325a Goring Road, Goring-by-Sea, Worthing, West Sussex, BN12 4NX.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to the profit and loss account over its estimated economic life of years.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2%
Plant & Machinery	25%
Motor Vehicles	25%
Fixtures & Fittings	25%
Computer Equipment	25%

2.5. Leasing and Hire Purchase Contracts

Assets obtained under finance leases are capitalised as tangible fixed assets. Assets acquired under finance leases are depreciated over the shorter of the lease term and their useful lives. Assets acquired under hire purchase contracts are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in the creditors net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the profit and loss account so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the profit and loss account as incurred.

Abracadabra Day Nursery Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

2.6. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company'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 timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

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. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current and deferred tax are recognised in profit or loss for the year, except when they relate to items that are recognised in other comprehensive income or directly in equity, in which case current and deferred tax are recognised in other comprehensive income or directly in equity respectively.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 28 (2025: 28)

4. Intangible Assets

	Goodwill
	£
Cost	
As at 1 April 2025	58,500
As at 31 March 2026	58,500
Amortisation	
As at 1 April 2025	58,500
As at 31 March 2026	58,500
Net Book Value	
As at 31 March 2026	-
As at 1 April 2025	-

Abracadabra Day Nursery Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

5. Tangible Assets

	Land & Property			
	Freehold	Plant & Machinery	Motor Vehicles	Fixtures & Fittings
	£	£	£	£
Cost				
As at 1 April 2025	89,550	7,355	105,893	22,861
Additions	-	654	57,960	-
Disposals	-	-	(54,894)	-
As at 31 March 2026	89,550	8,009	108,959	22,861
Depreciation				
As at 1 April 2025	12,050	2,194	43,938	19,617
Provided during the period	1,791	1,388	19,437	811
Disposals	-	-	(27,232)	-
As at 31 March 2026	13,841	3,582	36,143	20,428
Net Book Value				
As at 31 March 2026	75,709	4,427	72,816	2,433
As at 1 April 2025	77,500	5,161	61,955	3,244

	Computer Equipment	Total
	£	£
Cost		
As at 1 April 2025	19,534	245,193
Additions	1,178	59,792
Disposals	-	(54,894)
As at 31 March 2026	20,712	250,091
Depreciation		
As at 1 April 2025	14,854	92,653
Provided during the period	1,405	24,832
Disposals	-	(27,232)
As at 31 March 2026	16,259	90,253
Net Book Value		
As at 31 March 2026	4,453	159,838
As at 1 April 2025	4,680	152,540

Abracadabra Day Nursery Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

6. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	4,503	7,046
Prepayments and accrued income	5,111	1,562
	<u>9,614</u>	<u>8,608</u>
Due after more than one year		
Other debtors	292,017	281,842
	<u>301,631</u>	<u>290,450</u>

7. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Net obligations under finance lease and hire purchase contracts	6,667	5,455
Trade creditors	174	2,324
Bank loans and overdrafts	1,667	10,000
Corporation tax	35,361	35,669
Other taxes and social security	5,887	-
Net wages	-	1,228
Other creditors	2,138	2,182
Deposits Held	9,350	9,850
Accruals and deferred income	2,580	2,380
Directors' loan accounts	7,741	40,321
	<u>71,565</u>	<u>109,409</u>

8. Creditors: Amounts Falling Due After More Than One Year

	2026	2025
	£	£
Net obligations under finance lease and hire purchase contracts	10,000	-
Bank loans	-	3,334
	<u>10,000</u>	<u>3,334</u>

9. Obligations Under Finance Leases and Hire Purchase

	2026	2025
	£	£
The future minimum finance lease payments are as follows:		
Not later than one year	6,667	5,455
Later than one year and not later than five years	10,000	-
	<u>16,667</u>	<u>5,455</u>
	<u>16,667</u>	<u>5,455</u>

Abracadabra Day Nursery Limited
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2026

10. Share Capital

	2026	2025
	£	£
Allotted, Called up and fully paid	2	2

11. Other Commitments

The total of future minimum lease payments under non-cancellable operating leases are as following:

	2026	2025
	£	£
Not later than one year	6,666	-
Later than one year and not later than five years	9,999	-
	<u>16,665</u>	<u>-</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.