Company Registration No. 09649607 (England and Wales)

MANOR DAYCARE LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2021

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UNAUDITED ACCOUNTS
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MANOR DAYCARE LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2021

Director	Ms R Baker
Company Number	09649607 (England and Wales)
Registered Office	49 Pelham Road Gravesend Kent DA11 0JA UK

MANOR DAYCARE LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Notes	2021 £	2020 £
Fixed assets			
Intangible assets	4	-	13,120
Tangible assets	5	365,321	275,138
		365,321	288,258
Current assets			
Debtors	6	195,659	32,319
Cash at bank and in hand		25,366	13,188
		221,025	45,507
Creditors: amounts falling due within one year	7	(348,861)	(146,766)
Net current liabilities		(127,836)	(101,259)
Total assets less current liabilities		237,485	186,999
Creditors: amounts falling due after more than one year	8	(276,258)	(119,100)
Provisions for liabilities			
Deferred tax		(6,395)	(16,719)
Net (liabilities)/assets		(45,168)	51,180
Capital and reserves			
Called up share capital		1	1
Profit and loss account		(45,169)	51,179
Shareholders' funds		(45,168)	51,180

For the year ending 30 June 2021 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 director acknowledges his 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 31 March 2022 and were signed on its behalf by

Ms R Baker
Director

Company Registration No. 09649607

1 Statutory information

Manor Daycare Ltd is a private company, limited by shares, registered in England and Wales, registration number 09649607. The registered office is 49 Pelham Road, Gravesend, Kent, DA11 0JA, UK.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Motor vehicles	15% on reducing balance
Fixtures & fittings	15% on reducing balance
Computer equipment	15% on reducing balance

Intangible fixed assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Franchise Fees are being amortised evenly over its estimated useful life of 5 years.

Taxation

Taxation for the year 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 taxation

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 year 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.

4 Intangible fixed assets

	Other
	£
Cost	
At 1 July 2020	32,800
Disposals	(32,800)
At 30 June 2021	-
Amortisation	
At 1 July 2020	19,680
On disposals	(19,680)
At 30 June 2021	-
Net book value	
At 30 June 2021	-
At 30 June 2020	13,120

5 Tangible fixed assets

	Land & buildings	Motor vehicles	Fixtures & fittings	Computer equipment	Total
	£	£	£	£	£
Cost or valuation	At cost	At cost	At cost	At cost	
At 1 July 2020	245,520	-	40,376	7,113	293,009
Additions	-	107,576	1,824	1,923	111,323
At 30 June 2021	245,520	107,576	42,200	9,036	404,332
Depreciation					
At 1 July 2020	-	-	15,581	2,290	17,871
Charge for the year	-	16,136	3,993	1,011	21,140
At 30 June 2021	-	16,136	19,574	3,301	39,011
Net book value					
At 30 June 2021	245,520	91,440	22,626	5,735	365,321
At 30 June 2020	245,520	-	24,795	4,823	275,138

6 Debtors: amounts falling due within one year

	2021	2020
	£	£
Other debtors	195,659	32,319

7 Creditors: amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	55,640	30,492
Obligations under finance leases and hire purchase contracts	13,280	-
Trade creditors	76,700	11,338
Taxes and social security	4,301	3,863
Other creditors	198,940	71,559
Deferred income	-	29,514
	348,861	146,766

8 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Bank loans	194,708	119,100
Obligations under finance leases and hire purchase contracts	81,550	-
	276,258	119,100

9 Transactions with related parties

Included in Debtors is an amount of £195,659 (2020 - £0) owed from an associated company, Owl & Bear Daycare Ltd, a company under the common control of the Director, Ms R Baker. This loan is interest free and no repayment terms have been agreed.

Included in Creditors is an amount of £105,192 (2020 - £71,559) owed to an associated company, Daneholm Ltd, a company under the common control of the Director, Ms R Baker. This loan is interest free and no repayment terms have been agreed.

10 Average number of employees

During the year the average number of employees was 49 (2020: 25).

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.