

**MANOR DAYCARE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022**

MANOR DAYCARE LIMITED
UNAUDITED ACCOUNTS
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MANOR DAYCARE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

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

MANOR DAYCARE LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	<u>4</u>	400,141	365,321
Current assets			
Debtors	5	270,765	195,659
Cash at bank and in hand		4,393	25,366
		<u>275,158</u>	<u>221,025</u>
Creditors: amounts falling due within one year	<u>6</u>	(223,627)	(348,861)
Net current assets/(liabilities)		<u>51,531</u>	<u>(127,836)</u>
Total assets less current liabilities		451,672	237,485
Creditors: amounts falling due after more than one year	<u>7</u>	(340,607)	(276,258)
Provisions for liabilities			
Deferred tax		(6,395)	(6,395)
Net assets/(liabilities)		<u>104,670</u>	<u>(45,168)</u>
Capital and reserves			
Called up share capital		1	1
Profit and loss account		104,669	(45,169)
Shareholders' funds		<u>104,670</u>	<u>(45,168)</u>

For the year ending 30 June 2022 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 2023 and were signed on its behalf by

Ms R Baker
Director

Company Registration No. 09649607

MANOR DAYCARE LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Statutory information

Manor Daycare Limited 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

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.

MANOR DAYCARE LIMITED
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FOR THE YEAR ENDED 30 JUNE 2022

4 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 2021	245,520	107,576	42,200	9,036	404,332
Additions	50,900	-	-	2,225	53,125
At 30 June 2022	296,420	107,576	42,200	11,261	457,457
Depreciation					
At 1 July 2021	-	16,136	19,574	3,301	39,011
Charge for the year	-	13,716	3,394	1,195	18,305
At 30 June 2022	-	29,852	22,968	4,496	57,316
Net book value					
At 30 June 2022	296,420	77,724	19,232	6,765	400,141
At 30 June 2021	245,520	91,440	22,626	5,735	365,321

5 Debtors	2022	2021
	£	£
Amounts falling due within one year		
Other debtors	270,765	195,659

6 Creditors: amounts falling due within one year	2022	2021
	£	£
Bank loans and overdrafts	73,596	55,640
Obligations under finance leases and hire purchase contracts	13,280	13,280
Trade creditors	1,863	76,700
Taxes and social security	297	4,301
Other creditors	134,591	198,940
	223,627	348,861

7 Creditors: amounts falling due after more than one year	2022	2021
	£	£
Bank loans	125,900	194,708
Obligations under finance leases and hire purchase contracts	68,270	81,550
Other creditors	146,437	-
	340,607	276,258

8 Transactions with related parties

Included in Debtors is an amount of £270,242 (2021 - £195,659) 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 £144,558 (2021 - £105,192) owed to an associated company, Dancholm 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.

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9 Average number of employees

During the year the average number of employees was 21 (2021: 49).

