Company Registration No. 09649607 (England and Wales)

MANOR DAYCARE LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2025

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UNAUDITED ACCOUNTS
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MANOR DAYCARE LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2025

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 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	4	387,398	372,863
Current assets			
Debtors	5	381,256	336,874
Cash at bank and in hand		2,224	15,056
		383,480	351,930
Creditors: amounts falling due within one year	6	(138,721)	(250,070)
Net current assets		244,759	101,860
Total assets less current liabilities		632,157	474,723
Creditors: amounts falling due after more than one year	7	(89,232)	(127,731)
Provisions for liabilities			
Deferred tax		(17,452)	(17,452)
Net assets		525,473	329,540
Capital and reserves			
Called up share capital		1	1
Profit and loss account		525,472	329,539
Shareholders' funds		525,473	329,540

For the year ending 30 June 2025 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 2026 and were signed on its behalf by

Ms R Baker
Director

Company Registration No. 09649607

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.

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 2024	296,420	107,576	42,200	13,033	459,229
Additions	-	86,745	-	-	86,745
Disposals	-	(107,576)	-	-	(107,576)
At 30 June 2025	296,420	86,745	42,200	13,033	438,398
Depreciation					
At 1 July 2024	-	51,421	28,307	6,638	86,366
Charge for the year	-	13,012	2,084	959	16,055
On disposals	-	(51,421)	-	-	(51,421)
At 30 June 2025	-	13,012	30,391	7,597	51,000
Net book value					
At 30 June 2025	296,420	73,733	11,809	5,436	387,398
At 30 June 2024	296,420	56,155	13,893	6,395	372,863

5 Debtors

	2025	2024
	£	£
Amounts falling due within one year		
Other debtors	381,256	336,874

6 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	-	49,521
Obligations under finance leases and hire purchase contracts	-	13,280
Trade creditors	2,000	21,451
Taxes and social security	47,587	33,724
Other creditors	89,134	128,994
Accruals	-	3,100
	138,721	250,070

7 Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Obligations under finance leases and hire purchase contracts	86,745	41,307
Other creditors	2,487	86,424
	89,232	127,731

8 Average number of employees

During the year the average number of employees was 21 (2024: 21).

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.