

**THE MARLOW DAY NURSERY LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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FOR THE YEAR ENDED 31 MARCH 2023

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STATEMENT OF FINANCIAL POSITION  
31 MARCH 2023

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	4	28,437	1,928
<b>CURRENT ASSETS</b>			
Debtors	5	28,542	386,380
Cash at bank and in hand		108,311	85,213
		<u>136,853</u>	<u>471,593</u>
<b>CREDITORS</b>			
Amounts falling due within one year	6	(109,294)	(126,945)
<b>NET CURRENT ASSETS</b>		<u>27,559</u>	<u>344,648</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		55,996	346,576
<b>CREDITORS</b>			
Amounts falling due after more than one year	7	(25,542)	-
<b>PROVISIONS FOR LIABILITIES</b>		(458)	(458)
<b>NET ASSETS</b>		<u>29,996</u>	<u>346,118</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		2	2
Retained earnings		29,994	346,116
		<u>29,996</u>	<u>346,118</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

**STATEMENT OF FINANCIAL POSITION - continued**  
**31 MARCH 2023**

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The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 18 December 2023 and were signed on its behalf by:

Mrs S Irukulla - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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1. **STATUTORY INFORMATION**

The Marlow Day Nursery Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address are as below:

**Registered number:** 04633935

**Registered office:** Unit 3, Ilex House  
94 Holly Road  
Twickenham  
TW1 4HF

The presentation currency of the financial statements is the Pound Sterling (£).

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Turnover**

Revenue is measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates and other similar allowances. Revenue from the sale of goods and services is recognised when goods are delivered, and legal title has passed.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

**Financial instruments**

Debtors and creditors receivable/payable within one year.

Debtors and creditors that fall due within one year are recorded in the financial statements at transaction price and then subsequently measured at amortised cost. If the effects of the time value of money are immaterial, they are measured at cost (less impairment for trade debtors). Debtors are reviewed for impairment at each reporting date and any impairments are recorded within profit or loss and shown within administrative expenses when there is objective evidence that a debtor is impaired. Objective evidence that a debtor is impaired arises when the customer is unable to settle amounts owing to the company or the customer becomes bankrupt. Debtors do not carry interest and are stated at their nominal value.

Trade creditors are not interest-bearing and are stated at their nominal value. Financial assets which are measured at cost or amortised cost are reviewed for objective evidence of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately. All equity instruments, regardless of significance, and other financial assets that are individually significant, are assessed individually for impairment.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

2. **ACCOUNTING POLICIES - continued**

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position 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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 12 (2022 - 17) .

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2022	2,944	-	2,415	5,359
Additions	540	32,879	200	33,619
At 31 March 2023	3,484	32,879	2,615	38,978
<b>DEPRECIATION</b>				
At 1 April 2022	1,817	-	1,614	3,431
Charge for year	334	6,576	200	7,110
At 31 March 2023	2,151	6,576	1,814	10,541
<b>NET BOOK VALUE</b>				
At 31 March 2023	1,333	26,303	801	28,437
At 31 March 2022	1,127	-	801	1,928

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade debtors	7,714	9,427
Amounts owed by group undertakings	-	366,043
Other debtors	20,828	10,910
	<u>28,542</u>	<u>386,380</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	33,271	13,847
Taxation and social security	22,546	42,214
Other creditors	53,477	70,884
	<u>109,294</u>	<u>126,945</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2023	2022
	£	£
Hire purchase contracts	<u>25,542</u>	<u>-</u>

8. **RELATED PARTY DISCLOSURES**

The company has taken advantage of the exemption provided in FRS 102 section 1A from disclosing transactions with members of the same group that are wholly owned.

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.