

WIGGLES & GIGGLES DAY NURSERY LTD

Unaudited Financial Statements

Period of accounts

Start date: 01 November 2021

End date: 31 October 2022

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Company Information
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Directors	Mark Rutter Samantha Rutter Shawna Baker
Registered Number	10413007
Registered Office	Fenlake House Fenlake Business Centre Peterborough PE1 5BQ
Accountants	aa Chartered Accountants Fenlake House Fenlake Business Centre Peterborough PE1 5BQ

WIGGLES & GIGGLES DAY NURSERY LTD

Directors' Report

For the year ended 31 October 2022

Director's report and financial statements

The directors present his/her/their annual report and the financial statements for the year ended 31 October 2022

Principal activities

The companys principal activity during the year was the provision of children's nursery services.

Directors

The present directors and the directors who served the company throughout the year were as follows:

S Nawaz	Appointed 23/12/22
A Flowers	Appointed 23/12/22
K Smalley	Appointed 23/12/22
M Rutter	Resigned 23/12/22
S Baker	Resigned 23/12/22
J Geiregger	Resigned 23/12/22

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulation.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to

- select suitable accounting policies and then apply them consistently
- make judgments and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the board and signed on its behalf by:

Shahzad Nawaz
Director

Date approved: 27 July 2023

WIGGLES & GIGGLES DAY NURSERY LTD
Accountants' Report
For the year ended 31 October 2022

Chartered Accountants' report to the board of directors on the preparation of the unaudited statutory accounts of Wiggles & Giggles Day Nursery Ltd for the year ended 31 October 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Wiggles & Giggles Day Nursery Ltd for the year ended 31 October 2022 which comprise of the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales, we are subject to its ethical and other professional requirements which are detailed at www.icaew.com/en/members/regulations-standards-and-guidance

This report is made solely to the Board of Directors of Wiggles & Giggles Day Nursery Ltd, as a body, in accordance with the terms of our engagement letter dated 27 July 2023. Our work has been undertaken solely to prepare for your approval the accounts of Wiggles & Giggles Day Nursery Ltd and state those matters that we have agreed to state to the Board of Directors of Wiggles & Giggles Day Nursery Ltd, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Wiggles & Giggles Day Nursery Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Wiggles & Giggles Day Nursery Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Wiggles & Giggles Day Nursery Ltd. You consider that Wiggles & Giggles Day Nursery Ltd is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Wiggles & Giggles Day Nursery Ltd. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts for the period ended

31 October 2022

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aa Chartered Accountants

Fenlake House

Fenlake Business Centre

Peterborough

PE1 5BQ

27 July 2023

WIGGLES & GIGGLES DAY NURSERY LTD
Statement of Financial Position
As at 31 October 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	3	11,590	14,539
		11,590	14,539
Current assets			
Debtors	4	18,913	35,238
Cash at bank and in hand		3,481	3,618
		22,394	38,856
Creditors: amount falling due within one year	5	(276,241)	(272,554)
Net current liabilities		(253,847)	(233,698)
Total assets less current liabilities		(242,257)	(219,159)
Net liabilities		(242,257)	(219,159)
Capital and reserves			
Called up share capital	6	1,000	1,000
Profit and loss account		(243,257)	(220,159)
Shareholder's funds		(242,257)	(219,159)

For the year ended 31 October 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements 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 Part 15 of the Companies Act 2006. In accordance with Section 444 of the Companies Act 2006, the income statement has not been delivered to the Registrar of Companies.

The financial statements were approved by the board of directors on 27 July 2023 and were signed on its behalf by:

Shahzad Nawaz
Director

WIGGLES & GIGGLES DAY NURSERY LTD

Notes to the Financial Statements

For the year ended 31 October 2022

General Information

Wiggles & Giggles Day Nursery Ltd is a private company, limited by shares, registered in England and Wales, registration number 10413007, registration address Fenlake House, Fenlake Business Centre, Peterborough, PE1 5BQ.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by Section 1A of the standard)

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Taxation

Taxation represents the sum of tax currently payable and deferred tax. Tax is recognised in the statement of income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. The company's liability for current tax is calculated using the tax rates and laws that have been enacted or substantively enacted at the reporting date. Current and deferred tax assets and liabilities are not discounted

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the reporting date.

Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the reporting date 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.

Current and deferred tax assets and liabilities are not discounted.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Land and Buildings	Term of lease Straight Line
Fixtures and Fittings	15% Reducing Balance
Computer Equipment	33% Reducing Balance

2. Average number of employees

Average number of employees during the year was 21 (2021 : 15).

3. Tangible fixed assets

Cost or valuation	Land and Buildings	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£
At 01 November 2021	100,594	4,402	328	105,324
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 October 2022	100,594	4,402	328	105,324
Depreciation				
At 01 November 2021	87,182	3,603	-	90,785
Charge for year	2,682	159	108	2,949
On disposals	-	-	-	-
At 31 October 2022	89,864	3,762	108	93,734
Net book values				
Closing balance as at 31 October 2022	10,730	640	220	11,590
Opening balance as at 01 November 2021	13,412	799	328	14,539

4. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade Debtors	13,532	18,834
Called up Share Capital Not Paid	0	997
Prepayments & Accrued Income	5,381	15,407
	<u>18,913</u>	<u>35,238</u>

5. Creditors: amount falling due within one year

	2022	2021
	£	£
Trade Creditors	5,265	13,861
PAYE & Social Security	1,196	3,211
Accrued Expenses	43,823	46,630
Other Creditors	225,957	208,852
	<u>276,241</u>	<u>272,554</u>

6. Share Capital

Allotted, called up and fully paid	2022	2021
	£	£
1,000 Ordinary shares of £1.00 each	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

7. Related Party Transactions

At 31 October 2022 the company owed £224,911 (2021 - £207,011) to OCS Ltd, a company controlled by two of the directors at 31 October 2022 . No interest is charged on this loan.

8. Controlling Party and Group Accounts

The ultimate parent company is Little Chiefs Day Nurseries Limited, a company incorporated in England and Wales (Company Number 12608070).

The parent company is exempt from the requirement to prepare group accounts.

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.