

**REGISTERED NUMBER: 04033985 (England and Wales)**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022**

**FOR**

**CLEVER CLOGGS DAY NURSERY LIMITED**

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FOR THE YEAR ENDED 31 AUGUST 2022**

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**CLEVER CLOGGS DAY NURSERY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2022**

**DIRECTOR:** Miss J Lewis

**SECRETARY:** Ms B Lewis

**REGISTERED OFFICE:** 1 Kempton Avenue  
Hornchurch  
Essex  
RM12 6EH

**REGISTERED NUMBER:** 04033985 (England and Wales)

**ACCOUNTANTS:** T A Consultancy Limited  
Accountants & Taxation Advisors  
9 Castleton Road  
Goodmayes  
Ilford  
Essex  
IG3 9QW

**CLEVER CLOGGS DAY NURSERY LIMITED (REGISTERED NUMBER: 04033985)**

**BALANCE SHEET  
31 AUGUST 2022**

|                                              | Notes | 31.8.22<br>£   | £              | 31.8.21<br>£   | £              |
|----------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>FIXED ASSETS</b>                          |       |                |                |                |                |
| Tangible assets                              | 4     |                | 2,852          |                | 3,565          |
| <b>CURRENT ASSETS</b>                        |       |                |                |                |                |
| Debtors                                      | 5     | 126,219        |                | 122,778        |                |
| Cash at bank                                 |       | <u>488,865</u> |                | <u>509,365</u> |                |
|                                              |       | 615,084        |                | 632,143        |                |
| <b>CREDITORS</b>                             |       |                |                |                |                |
| Amounts falling due within one year          | 6     | <u>21,823</u>  |                | <u>22,421</u>  |                |
| <b>NET CURRENT ASSETS</b>                    |       |                | <u>593,261</u> |                | <u>609,722</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                | 596,113        |                | 613,287        |
| <b>PROVISIONS FOR LIABILITIES</b>            | 7     |                | <u>281</u>     |                | <u>438</u>     |
| <b>NET ASSETS</b>                            |       |                | <u>595,832</u> |                | <u>612,849</u> |
| <b>CAPITAL AND RESERVES</b>                  |       |                |                |                |                |
| Called up share capital                      | 8     |                | 1              |                | 1              |
| Retained earnings                            | 9     |                | <u>595,831</u> |                | <u>612,848</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |                | <u>595,832</u> |                | <u>612,849</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 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 director and authorised for issue on 28 February 2023 and were signed by:

Miss J Lewis - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**1. STATUTORY INFORMATION**

Clever Cloggs Day Nursery Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**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**

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**

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

|                          |                           |
|--------------------------|---------------------------|
| Improvements to property | - 20% on reducing balance |
| Fixtures and fittings    | - 20% 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 tax**

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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**Pension costs**

The company contributes to individual employee's workplace personal pension plans. Contributions payable are charged to the income statement in the period to which they relate to. The assets of the plan are held separately from those of the company in independently administered funds.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 8 (2021 - 9).

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**4. TANGIBLE FIXED ASSETS**

|                                           | Improvements<br>to<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Totals<br>£   |
|-------------------------------------------|-------------------------------------|----------------------------------|---------------|
| <b>COST</b>                               |                                     |                                  |               |
| At 1 September 2021<br>and 31 August 2022 | <u>46,812</u>                       | <u>50,944</u>                    | <u>97,756</u> |
| <b>DEPRECIATION</b>                       |                                     |                                  |               |
| At 1 September 2021                       | 45,093                              | 49,098                           | 94,191        |
| Charge for year                           | <u>344</u>                          | <u>369</u>                       | <u>713</u>    |
| At 31 August 2022                         | <u>45,437</u>                       | <u>49,467</u>                    | <u>94,904</u> |
| <b>NET BOOK VALUE</b>                     |                                     |                                  |               |
| At 31 August 2022                         | <u>1,375</u>                        | <u>1,477</u>                     | <u>2,852</u>  |
| At 31 August 2021                         | <u>1,719</u>                        | <u>1,846</u>                     | <u>3,565</u>  |

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

|                             |                |                |
|-----------------------------|----------------|----------------|
|                             | 31.8.22        | 31.8.21        |
|                             | £              | £              |
| Other debtors               | 118,500        | 122,093        |
| Corporation tax recoverable | 1,586          | -              |
| Prepayments                 | <u>6,133</u>   | <u>685</u>     |
|                             | <u>126,219</u> | <u>122,778</u> |

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

|                                 |               |               |
|---------------------------------|---------------|---------------|
|                                 | 31.8.22       | 31.8.21       |
|                                 | £             | £             |
| Tax                             | 269           | 1,855         |
| Social security and other taxes | 2,684         | 6,540         |
| Other creditors                 | 5,083         | 2,464         |
| Directors' current accounts     | 287           | 395           |
| Accrued expenses                | <u>13,500</u> | <u>11,167</u> |
|                                 | <u>21,823</u> | <u>22,421</u> |

**7. PROVISIONS FOR LIABILITIES**

|                             |            |                 |
|-----------------------------|------------|-----------------|
|                             | 31.8.22    | 31.8.21         |
|                             | £          | £               |
| Deferred tax                | <u>281</u> | <u>438</u>      |
|                             |            | Deferred<br>tax |
|                             |            | £               |
| Balance at 1 September 2021 |            | 438             |
| Provided during year        |            | <u>(157)</u>    |
| Balance at 31 August 2022   |            | <u>281</u>      |

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**8. CALLED UP SHARE CAPITAL**

|                                  |          |                |          |          |
|----------------------------------|----------|----------------|----------|----------|
| Allotted, issued and fully paid: |          |                |          |          |
| Number:                          | Class:   | Nominal value: | 31.8.22  | 31.8.21  |
|                                  |          |                | £        | £        |
| 1                                | Ordinary | £1             | <u>1</u> | <u>1</u> |

**9. RESERVES**

|                      |                       |
|----------------------|-----------------------|
|                      | Retained earnings     |
|                      | £                     |
| At 1 September 2021  | 612,848               |
| Deficit for the year | (9,017)               |
| Dividends            | <u>(8,000)</u>        |
| At 31 August 2022    | <u><u>595,831</u></u> |

**10. RELATED PARTY DISCLOSURES**

Within other debtors, there are amounts owed from companies under common control. The amounts due to Clever Cloggs Day Nursery Limited as at 31 August 2022 are:

Jase Limited: £118,500 (2021: £118,500)

**11. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Miss J Lewis.

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.