

**FOOTSTEPS DAY NURSERIES HOLDINGS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD FROM 22 JULY 2021 TO 30 SEPTEMBER 2022**

Footsteps Day Nurseries Holdings Limited

Profit and Loss Account for the Period from 22 July 2021 to 30 September 2022

The company has not traded during the period. During this period, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

Footsteps Day Nurseries Holdings Limited

(Registration number: 13525731)

Balance Sheet as at 30 September 2022

	Note	2022 £
Fixed assets		
Investments	<u>4</u>	1,000
Creditors: Amounts falling due within one year	<u>5</u>	<u>(999)</u>
Net assets		<u><u>1</u></u>
Capital and reserves		
Called up share capital	<u>6</u>	<u>1</u>
Shareholders' funds		<u><u>1</u></u>

For the financial period ending 30 September 2022 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised by the Board on 20 July 2023 and signed on its behalf by:

W R Thresher
Director

Footsteps Day Nurseries Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 22 July 2021 to 30 September 2022

1 General information

The company is a private company limited by share capital, incorporated in England and Wales.

The address of its registered office is:

Suite 3 Wentworth Lodge
Great North Road
Welwyn Garden City
Hertfordshire
AL8 7SR

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

Basis of preparation

These financial statements have been prepared using the historical cost convention except for, where disclosed in these accounting policies, certain items that are shown at fair value.

The presentational currency of the financial statements is Pounds Sterling, being the functional currency of the primary economic environment in which the company operates. Monetary amounts in these financial statements are rounded to the nearest Pound.

Name of parent of group

These financial statements are consolidated in the financial statements of LGDN Topco Limited.

The financial statements of LGDN Topco Limited may be obtained from Companies House.

Going concern

After reviewing the company's forecasts and projections, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. The company therefore continues to adopt the going concern basis in preparing its financial statements.

Judgements and estimation uncertainty

These financial statements do not contain any significant judgements or estimation uncertainty.

Investments

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment.

Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and all are repayable within one year and hence are included at the undiscounted amount of cash expected to be paid.

Footsteps Day Nurseries Holdings Limited**Notes to the Unaudited Financial Statements for the Period from 22 July 2021 to 30 September 2022****Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

3 Staff numbers

The average number of persons employed by the company (including directors) during the period, was as follows:

	22 July 2021 to 30 September 2022 No.
Average number of employees	<u>3</u>

4 Investments

	2022 £
Investments in subsidiaries	<u>1,000</u>

Subsidiaries

	£
Cost and carrying amount	
Additions and at 30 September 2022	<u>1,000</u>

Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2022
Subsidiary undertakings			
Footsteps Day Nurseries Limited	England and Wales	Ordinary	100%

Subsidiary undertakings

Footsteps Day Nurseries Limited

The principal activity of Footsteps Day Nurseries Limited is the provision of early years education.

5 Creditors

	2022 £
Due within one year	
Other payables	<u>999</u>

Footsteps Day Nurseries Holdings Limited

Notes to the Unaudited Financial Statements for the Period from 22 July 2021 to 30 September 2022

6 Share capital

Allotted, called up and fully paid shares

	2022	
	No.	£
Ordinary share of £1 each	1	1

7 Parent and ultimate parent undertaking

Up to 1 November 2021, the company's ultimate controlling party was GR Harvey.

Since 1 November 2021, the immediate parent is LGDN Bidco Limited, incorporated in England and Wales.

Between 1 November 2021 and 30 November 2022, the ultimate parent was LGDN Topco Limited, incorporated in England and Wales. The ultimate controlling party was August Equity Partners IV General Partners LLP.

Since 1 December 2022, the ultimate parent is Family First Topco Limited, incorporated in England and Wales.

The ultimate controlling party is August Equity Partners V General Partners LLP.

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.