

**LITTLE VOICES NURSERIES LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

Little Voices Nurseries Ltd
Unaudited Financial Statements
For The Year Ended 30 June 2023

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—4

Little Voices Nurseries Ltd
Balance Sheet
As At 30 June 2023

Registered number: SC471914

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS					
Investments	4		800,003		800,003
			800,003		800,003
CURRENT ASSETS					
Debtors	5	1,695,021		1,652,092	
Cash at bank and in hand		114		45	
		1,695,135		1,652,137	
Creditors: Amounts Falling Due Within One Year	6	(2,168,939)		(2,079,580)	
NET CURRENT ASSETS (LIABILITIES)			(473,804)		(427,443)
TOTAL ASSETS LESS CURRENT LIABILITIES			326,199		372,560
NET ASSETS			326,199		372,560
CAPITAL AND RESERVES					
Called up share capital	7		100,000		100,000
Profit and Loss Account			226,199		272,560
SHAREHOLDERS' FUNDS			326,199		372,560

Little Voices Nurseries Ltd
Balance Sheet (continued)
As At 30 June 2023

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The member has 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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr P C Duriez

Director

10 November 2023

The notes on pages 3 to 4 form part of these financial statements.

Little Voices Nurseries Ltd
Notes to the Financial Statements
For The Year Ended 30 June 2023

1. General Information

Little Voices Nurseries Ltd is a private company, limited by shares, incorporated in Scotland, registered number SC471914 . The registered office is 5 Forbes Road, Edinburgh, EH10 4EF.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

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

2.2. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

3. Average Number of Employees

Average number of employees, including directors, during the year was as follows: NIL (2022: NIL)

4. Investments

	Unlisted £
Cost	
As at 1 July 2022	800,003
As at 30 June 2023	800,003
Provision	
As at 1 July 2022	-
As at 30 June 2023	-
Net Book Value	
As at 30 June 2023	800,003
As at 1 July 2022	800,003

5. Debtors

	2023 £	2022 £
Due within one year		
Amounts owed by related parties	1,695,021	1,652,092
	1,695,021	1,652,092

Little Voices Nurseries Ltd
Notes to the Financial Statements (continued)
For The Year Ended 30 June 2023

6. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Corporation tax	8,676	8,043
Accruals and deferred income	420	420
Amounts owed to related parties	2,159,843	2,071,117
	<u>2,168,939</u>	<u>2,079,580</u>

7. Share Capital

	2023	2022
	£	£
Allotted, Called up and fully paid	100,000	100,000

8. Related Party Transactions

Summary of transactions with parent

As at 30 June 2023 the company was due £1,815,987 (2022: £1,735,987) to Forbes CN Holdings Limited, the parent company. The loan is interest free and there are no fixed terms of repayment.

Summary of transactions with subsidiaries

As at 30 June 2023 the company was due £1,695,021 (2022: £1,652,092) from Forbes BP Pty Ltd, a 100% owned subsidiary of Little Voices Nurseries Ltd. The loan has no fixed repayment date and interest of £42,927 (2022: £42,927) was charged.

As at 30 June 2023 the company was due £343,423 (2022: £334,698) to Forbes BP Ltd, a 100% owned subsidiary of Little Voices Nurseries Ltd. The loan has no fixed repayment date and no interest was charged.

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.