

Unaudited Financial Statements for the Year Ended 31 January 2023

for

Happy Kids Day Care Limited

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08/02/2024

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Contents of the Financial Statements  
for the Year Ended 31 January 2023

	Page
Company Information	1
Abridged Balance Sheet	2
Notes to the Financial Statements	3

**Happy Kids Day Care Limited**

**Company Information**  
**for the Year Ended 31 January 2023**

**DIRECTOR:**

**M KELLY**

**REGISTERED OFFICE:**

**13 UMGOLA MANOR  
ARMAGH  
Co. Armagh  
BT60 4BF**

**REGISTERED NUMBER:**

**NI635731 (Northern Ireland)**

**ACCOUNTANTS:**

**WHR Accountants Ltd  
Chartered Certified Accountants  
Statutory Auditors  
56 English Street  
Armagh  
Co. Armagh  
BT61 7LG**

**Abridged Balance Sheet**  
**31 January 2023**

	Notes	31.1.23 £	£	31.1.22 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		188,797		191,265
<b>CURRENT ASSETS</b>					
Stocks		5,000		3,750	
Cash at bank		316,376		217,572	
		321,376		221,322	
<b>CREDITORS</b>					
Amounts falling due within one year		303,105		276,616	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			18,271		(55,294)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			207,068		135,971
<b>CAPITAL AND RESERVES</b>					
Called up share capital			20		20
Retained earnings			207,048		135,951
<b>SHAREHOLDERS' FUNDS</b>			207,068		135,971

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

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

The director acknowledges his 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.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 January 2023 in accordance with Section 444(2A) of the Companies Act 2006.

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 6 December 2023 and were signed by:



M KELLY - Director

**Notes to the Financial Statements**  
**for the Year Ended 31 January 2023**

**1. STATUTORY INFORMATION**

Happy Kids Day Care Limited is a private company, limited by shares, registered in Northern Ireland. 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.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 40 (2022 - 45).

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2023

**4. TANGIBLE FIXED ASSETS**

	Totals £
<b>COST</b>	
At 1 February 2022	272,412
Additions	16,028
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At 31 January 2023	288,440
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<b>DEPRECIATION</b>	
At 1 February 2022	81,147
Charge for year	18,496
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At 31 January 2023	99,643
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<b>NET BOOK VALUE</b>	
At 31 January 2023	188,797
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At 31 January 2022	191,265
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