

UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023
FOR
OSNATH WORKS NURSERY LIMITED

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FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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OSNATH WORKS NURSERY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 SEPTEMBER 2023

DIRECTORS:

Mrs K J Foden-Giovedi
Ms K E Heyes
Ms L Vansteenwinckel

REGISTERED OFFICE:

1st Floor, 264 Manchester Road
Warrington
Cheshire
WA1 3RB

REGISTERED NUMBER:

12228672 (England and Wales)

ACCOUNTANTS:

WatkinsonBlack
1st Floor
264 Manchester Road
Warrington
Cheshire
WA1 3RB

**BALANCE SHEET
30 SEPTEMBER 2023**

	Notes	30.9.23 £	£	30.9.22 £	£
FIXED ASSETS					
Tangible assets	4		967		1,290
CURRENT ASSETS					
Cash at bank and in hand		71,188		42,648	
CREDITORS					
Amounts falling due within one year	5	<u>78,054</u>		<u>33,152</u>	
NET CURRENT (LIABILITIES)/ASSETS			<u>(6,866)</u>		<u>9,496</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(5,899)</u>		<u>10,786</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>(5,999)</u>		<u>10,686</u>
			<u>(5,899)</u>		<u>10,786</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

**BALANCE SHEET - continued
30 SEPTEMBER 2023**

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 Board of Directors and authorised for issue on 15 June 2024 and were signed on its behalf by:

Mrs K J Foden-Giovedi - Director

Ms L Vansteenwinckel - Director

Ms K E Heyes - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

1. STATUTORY INFORMATION

Osnath Works 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.

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 and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 18 (2022 - 11).

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2023**

4. TANGIBLE FIXED ASSETS

**Plant and
machinery
etc
£**

COST

At 1 October 2022
and 30 September 2023

1,857

DEPRECIATION

At 1 October 2022

567

Charge for year

323

At 30 September 2023

890

NET BOOK VALUE

At 30 September 2023

967

At 30 September 2022

1,290

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

**30.9.23
£**

30.9.22
£

Trade creditors

- (2)

Taxation and social security

11,145

6,890

Other creditors

66,909

26,264

78,054

33,152