

**Unaudited Financial Statements**

**for the Period 24 January 2022 to 31 January 2023**

**for**

**LUV Nurseries Limited**

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**for the Period 24 January 2022 to 31 January 2023**

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**LUV Nurseries Limited**

**Company Information**

**for the Period 24 January 2022 to 31 January 2023**

**DIRECTORS:**

C J Twist  
Mrs H L Twist

**REGISTERED OFFICE:**

1 Stanley Lane  
Aspull  
Wigan  
WN2 1WT

**REGISTERED NUMBER:**

13867613 (England and Wales)

**ACCOUNTANTS:**

DonnellyBentley Limited  
Chartered Accountants  
Hazlemere  
70 Chorley New Road  
Bolton  
Lancashire  
BL1 4BY

**LUV Nurseries Limited (Registered number: 13867613)**

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

	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible assets	4		50,653
Investments	5		<u>100</u>
			50,753
<b>CURRENT ASSETS</b>			
Debtors		234	
Cash at bank		<u>5,237</u>	
		5,471	
<b>CREDITORS</b>			
Amounts falling due within one year		<u>95,136</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(89,665)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(38,912)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	6		100
Retained earnings			<u>(39,012)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(38,912)</u>

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

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 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.

The notes form part of these financial statements

**LUV Nurseries Limited (Registered number: 13867613)**

**Abridged Balance Sheet - continued**  
**31 January 2023**

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 Balance Sheet for the period 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 Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 April 2023 and were signed on its behalf by:

C J Twist - Director

**Notes to the Financial Statements**  
**for the Period 24 January 2022 to 31 January 2023**

**1. STATUTORY INFORMATION**

LUV Nurseries 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.

**Tangible fixed assets**

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

**Investments in subsidiaries**

Investments in subsidiary undertakings are recognised at cost.

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, 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 period 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.

**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 period was 1 .

**Notes to the Financial Statements - continued  
for the Period 24 January 2022 to 31 January 2023**

**4. TANGIBLE FIXED ASSETS**

**COST**

Additions

At 31 January 2023

**NET BOOK VALUE**

At 31 January 2023

**Totals  
£**

50,653

50,653

50,653

**5. FIXED ASSET INVESTMENTS**

Information on investments other than loans is as follows:

**COST**

Additions

At 31 January 2023

**NET BOOK VALUE**

At 31 January 2023

**Totals  
£**

100

100

100

**6. CALLED UP SHARE CAPITAL**

**Allotted, issued and fully paid:**

**Number:            Class:**

**Nominal  
value:**

100            Ordinary

£1

**£**

100

100 Ordinary shares of £1 were issued during the period for cash of £ 100 .

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.