

WILD PEAK HOLDINGS LIMITED
(FORMERLY TWINKL UK HOLDINGS LIMITED)
NOTES TO THE GROUP FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 28 APRIL 2023

23 Loans and overdrafts

	Group		Company	
	2023	2022	2023	2022
	£	£	£	£
Preference shares	196,028,338	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Payable after one year	196,028,338	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Other borrowings falling due after more than one year represent preference shares in Star Pupil Topco Limited that are owned by a non-controlling interest. These shares accrue an 8% annual dividend and are therefore classed as debt over equity.

24 Deferred taxation

The following are the major deferred tax liabilities and assets recognised by the group and company, and movements thereon:

	Liabilities	Liabilities	Assets	Assets
	2023	2022	2023	2022
	£	£	£	£
Group				
Accelerated capital allowances	-	44,500	-	-
Prior year adjustment	-	-	-	257,927
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	-	44,500	-	257,927
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Liabilities	Liabilities	Assets	Assets
	2023	2022	2023	2022
	£	£	£	£
Company				
Accelerated capital allowances	(24,000)	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	Group	Company
	2023	2023
	£	£
Movements in the year:		
Asset at 1 May 2022	(213,427)	-
Charge/(credit) to profit or loss	213,427	(24,000)
	<u> </u>	<u> </u>
Asset at 28 April 2023	-	(24,000)
	<u> </u>	<u> </u>