

**Moss Side Childrens Nursery Limited**  
**Unaudited Financial Statements for the Year Ended 31 May 2020**

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

**Contents of the Financial Statements  
for the Year Ended 31 May 2020**

|  | <b>Page</b> |
|--|-------------|
| <b>Company Information</b>               | <b>1</b>    |
| <b>Chartered Accountants' Report</b>     | <b>2</b>    |
| <b>Balance Sheet</b>                     | <b>3</b>    |
| <b>Notes to the Financial Statements</b> | <b>5</b>    |

**Moss Side Childrens Nursery Limited**

**Company Information  
for the Year Ended 31 May 2020**

**Directors:** Mr A W Fleming  
Mrs S J Fleming

**Registered office:** Dilkush  
Moss Side Lane  
Stalmine  
Poulton-le-Fylde  
Lancashire  
FY6 0LP

**Registered number:** 07616827 (England and Wales)

**Accountants:** RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

**Chartered Accountants' Report to the Board of Directors  
on the Unaudited Financial Statements of  
Moss Side Childrens Nursery Limited**

**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Moss Side Childrens Nursery Limited for the year ended 31 May 2020 which comprise the Statement of Income and Retained Earnings, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Moss Side Childrens Nursery Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Moss Side Childrens Nursery Limited and state those matters that we have agreed to state to the Board of Directors of Moss Side Childrens Nursery Limited, as a body, in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Moss Side Childrens Nursery Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Moss Side Childrens Nursery Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Moss Side Childrens Nursery Limited. You consider that Moss Side Childrens Nursery Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Moss Side Childrens Nursery Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

RfM Fylde Limited  
Summerdale  
Head Dyke Lane  
Pilling  
Preston  
Lancashire  
PR3 6SJ

9 December 2020

**Moss Side Childrens Nursery Limited (Registered number: 07616827)**

**Balance Sheet  
31 May 2020**

|  | Notes | 2020<br>£     | £             | 2019<br>£     | £             |
|--|-------|---------------|---------------|---------------|---------------|
| <b>Fixed assets</b>                          |       |               |               |               |               |
| Intangible assets                            | 4     |               | 2,000         |               | 4,000         |
| Tangible assets                              | 5     |               | <u>10,428</u> |               | <u>10,661</u> |
|  |       |               | 12,428        |               | 14,661        |
| <b>Current assets</b>                        |       |               |               |               |               |
| Stocks                                       |       | 200           |               | 200           |               |
| Debtors                                      | 6     | 19,335        |               | 19,689        |               |
| Cash at bank                                 |       | <u>49,728</u> |               | <u>43,321</u> |               |
|  |       | 69,263        |               | 63,210        |               |
| <b>Creditors</b>                             |       |               |               |               |               |
| Amounts falling due within one year          | 7     | <u>60,119</u> |               | <u>58,425</u> |               |
| <b>Net current assets</b>                    |       |               | <u>9,144</u>  |               | <u>4,785</u>  |
| <b>Total assets less current liabilities</b> |       |               | 21,572        |               | 19,446        |
| <b>Provisions for liabilities</b>            |       |               | 98            |               | 442           |
| <b>Net assets</b>                            |       |               | <u>21,474</u> |               | <u>19,004</u> |
| <b>Capital and reserves</b>                  |       |               |               |               |               |
| Called up share capital                      | 8     |               | 200           |               | 200           |
| Retained earnings                            |       |               | <u>21,274</u> |               | <u>18,804</u> |
| <b>Shareholders' funds</b>                   |       |               | <u>21,474</u> |               | <u>19,004</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2020 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

**Balance Sheet - continued**  
**31 May 2020**

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 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 9 December 2020 and were signed on its behalf by:

Mr A W Fleming - Director

**Notes to the Financial Statements  
for the Year Ended 31 May 2020**

**1. Statutory information**

Moss Side Childrens 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.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

|                       |                           |
|-----------------------|---------------------------|
| Fixtures and fittings | - 15% on reducing balance |
| Motor vehicles        | - 25% on reducing balance |

**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 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 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.

Notes to the Financial Statements - continued  
for the Year Ended 31 May 2020

2. Accounting policies - continued

**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 12 (2019 - 12) .

4. Intangible fixed assets

|                                   | Goodwill<br>£ |
|-----------------------------------|---------------|
| <b>Cost</b>                       |               |
| At 1 June 2019<br>and 31 May 2020 | <u>20,000</u> |
| <b>Amortisation</b>               |               |
| At 1 June 2019                    | 16,000        |
| Amortisation for year             | <u>2,000</u>  |
| At 31 May 2020                    | <u>18,000</u> |
| <b>Net book value</b>             |               |
| At 31 May 2020                    | <u>2,000</u>  |
| At 31 May 2019                    | <u>4,000</u>  |

5. Tangible fixed assets

|                       | Fixtures<br>and<br>fittings<br>£ | Motor<br>vehicles<br>£ | Totals<br>£   |
|-----------------------|----------------------------------|------------------------|---------------|
| <b>Cost</b>           |                                  |                        |               |
| At 1 June 2019        | 20,851                           | 10,495                 | 31,346        |
| Additions             | <u>1,772</u>                     | <u>-</u>               | <u>1,772</u>  |
| At 31 May 2020        | <u>22,623</u>                    | <u>10,495</u>          | <u>33,118</u> |
| <b>Depreciation</b>   |                                  |                        |               |
| At 1 June 2019        | 11,591                           | 9,094                  | 20,685        |
| Charge for year       | <u>1,655</u>                     | <u>350</u>             | <u>2,005</u>  |
| At 31 May 2020        | <u>13,246</u>                    | <u>9,444</u>           | <u>22,690</u> |
| <b>Net book value</b> |                                  |                        |               |
| At 31 May 2020        | <u>9,377</u>                     | <u>1,051</u>           | <u>10,428</u> |
| At 31 May 2019        | <u>9,260</u>                     | <u>1,401</u>           | <u>10,661</u> |



**Notes to the Financial Statements - continued  
for the Year Ended 31 May 2020**

**6. Debtors: amounts falling due within one year**

|               | 2020          | 2019          |
|---------------|---------------|---------------|
|               | £             | £             |
| Trade debtors | 12,513        | 17,433        |
| Other debtors | 6,822         | 2,256         |
|               | <u>19,335</u> | <u>19,689</u> |

**7. Creditors: amounts falling due within one year**

|                              | 2020          | 2019          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Amounts received in advance  | 15,737        | 20,070        |
| Trade creditors              | 2,901         | 20            |
| Taxation and social security | 6,424         | 7,428         |
| Other creditors              | 35,057        | 30,907        |
|                              | <u>60,119</u> | <u>58,425</u> |

**8. Called up share capital**

Allotted, issued and fully paid:

| Number: | Class:     | Nominal value: | 2020       | 2019       |
|---------|------------|----------------|------------|------------|
|         |            |                | £          | £          |
| 100     | Ordinary A | £1             | 100        | 100        |
| 100     | Ordinary B | £1             | 100        | 100        |
|         |            |                | <u>200</u> | <u>200</u> |

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.