

**Company registration number: 08053421**

**Boys & Girls Nursery (Rickmansworth) Limited**

**Unaudited filleted financial statements**

**30 November 2021**

# **Boys & Girls Nursery (Rickmansworth) Limited**

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## **Boys & Girls Nursery (Rickmansworth) Limited**

### **Directors and other information**

<b>Directors</b>	Mr J Kirby Mrs N Kirby
<b>Company number</b>	08053421
<b>Registered office</b>	Greville House Chorleywood Close Rickmansworth Hertfordshire WD3 4EG
<b>Business address</b>	Greville House Chorleywood Close Rickmansworth Hertfordshire WD3 4EG
<b>Accountants</b>	Pritchard Fellows & Co. Limited Avery House 8 Avery Hill Road New Eltham SE9 2BD

**Boys & Girls Nursery (Rickmansworth) Limited****Statement of financial position****30 November 2021**

	Note	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	5	9,454		12,606	
		<u>          </u>	9,454	<u>          </u>	12,606
<b>Current assets</b>					
Debtors	6	203,940		205,766	
Cash at bank and in hand		80,008		69,808	
		<u>          </u>		<u>          </u>	
		283,948		275,574	
<b>Creditors: amounts falling due within one year</b>	7	( 252,921)		( 251,157)	
		<u>          </u>		<u>          </u>	
<b>Net current assets</b>			31,027		24,417
<b>Total assets less current liabilities</b>			<u>          </u>		<u>          </u>
			40,481		37,023
<b>Net assets</b>			<u>          </u>		<u>          </u>
			40,481		37,023
<b>Capital and reserves</b>					
Called up share capital			2		2
Profit and loss account			40,479		37,021
			<u>          </u>		<u>          </u>
<b>Shareholders funds</b>			40,481		37,023
			<u>          </u>		<u>          </u>

For the year ending 30 November 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with Section 1A of FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of income and retained earnings has not been delivered.

These financial statements were approved by the board of directors and authorised for issue on 16 December 2021 , and are signed on behalf of the board by:

Mr J Kirby

Director

Company registration number: 08053421

# **Boys & Girls Nursery (Rickmansworth) Limited**

## **Notes to the financial statements**

**Year ended 30 November 2021**

### **1. General information**

The company is a private company limited by shares, registered in England & Wales. The address of the registered office is Boys & Girls Nursery (Rickmansworth) Limited, Greville House, Chorleywood Close, Rickmansworth, Hertfordshire, WD3 4EG.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Turnover**

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

#### **Taxation**

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively. Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

## **Tangible assets**

tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

## **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fittings fixtures and equipment	-	25 % reducing balance
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If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

## **Impairment**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

## **Financial instruments**

Basic financial instruments in debtors and creditors with no stated interest rate, and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the Income Statement in other administrative expenses. Other financial assets and liabilities, such as loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

## **4. Employee numbers**

The average number of persons employed by the company during the year amounted to 39 (2020: 37 ).

## 5. Tangible assets

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
<b>At 1 December 2020 and 30 November 2021</b>	33,278	33,278
	<hr/>	<hr/>
<b>Depreciation</b>		
At 1 December 2020	20,672	20,672
Charge for the year	3,152	3,152
	<hr/>	<hr/>
<b>At 30 November 2021</b>	23,824	23,824
	<hr/>	<hr/>
<b>Carrying amount</b>		
<b>At 30 November 2021</b>	9,454	9,454
	<hr/>	<hr/>
At 30 November 2020	12,606	12,606
	<hr/>	<hr/>

## 6. Debtors

	2021 £	2020 £
Trade debtors	32,567	27,510
Amounts owed by group undertakings	170,162	177,045
Other debtors	1,211	1,211
	<hr/>	<hr/>
	203,940	205,766
	<hr/>	<hr/>

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

	2021 £	2020 £
Corporation tax	55,091	87,270
Social security and other taxes	16,019	11,160
Other creditors	181,811	152,727
	<hr/>	<hr/>
	252,921	251,157
	<hr/>	<hr/>

## 8. Controlling party

The company is a wholly owned subsidiary of Boys & Girls Nursery Limited, a company registered in England & Wales.



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.