

Report of the Director and
Unaudited Financial Statements
for the Period 1 August 2020 to 30 November 2021
for
Toddington Nursery School Limited

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for the Period 1 August 2020 to 30 November 2021

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Toddington Nursery School Limited
Company Information
for the Period 1 August 2020 to 30 November 2021

| | |
|---------------------------|--|
| DIRECTOR: | Mrs K Hending |
| REGISTERED OFFICE: | Toddington Village Hall Stow Road Toddington Cheltenham Gloucestershire GL54 5DU |
| REGISTERED NUMBER: | 08155788 (England and Wales) |
| ACCOUNTANTS: | Taylor Hobbs Cherry Tree Barn Walcot Lane Drakes Broughton Persore Worcestershire WR10 2AL |

Report of the Director
for the Period 1 August 2020 to 30 November 2021

The director presents her report with the financial statements of the company for the period 1 August 2020 to 30 November 2021.

CESSATION OF TRADING

The company ceased trading on 10th September 2021

PRINCIPAL ACTIVITY

The principal activity of the company in the period under review was that of childcare for pre-school children.

DIRECTOR

Mrs K Hending held office during the whole of the period from 1 August 2020 to the date of this report.

STATEMENT OF DIRECTOR'S RESPONSIBILITIES

The director is responsible for preparing the Report of the Director and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless she is satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable her to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

ON BEHALF OF THE BOARD:

Mrs K Hending - Director

6 January 2022

Balance Sheet
30 November 2021

| | Notes | 30.11.21 £ | £ | 31.7.20 £ | £ |
|--|-------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 4 | | - | | 7,844 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 88 | | 7,461 | |
| Cash at bank | | <u>317,860</u> | | <u>109,386</u> | |
| | | 317,948 | | 116,847 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>49,231</u> | | <u>19,557</u> | |
| NET CURRENT ASSETS | | | <u>268,717</u> | | <u>97,290</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | 268,717 | | 105,134 |
| PROVISIONS FOR LIABILITIES | | | - | | 1,373 |
| NET ASSETS | | | <u>268,717</u> | | <u>103,761</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 100 | | 100 |
| Retained earnings | | | <u>268,617</u> | | <u>103,661</u> |
| SHAREHOLDERS' FUNDS | | | <u>268,717</u> | | <u>103,761</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 30 November 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 30 November 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 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 director and authorised for issue on 6 January 2022 and were signed by:

Mrs K Hending - Director

Notes to the Financial Statements
for the Period 1 August 2020 to 30 November 2021

1. **STATUTORY INFORMATION**

Toddington Nursery School 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.

| | |
|-----------------------|-----------------------------------|
| Long leasehold | - in accordance with the property |
| Fixtures and fittings | - 15% on reducing balance |
| Computer equipment | - 25% on reducing balance |

Government grants

The company has adopted the accrual model for grants. Government grants relating to revenue expenditure are recognized in income on a systematic basis over the periods in which the entity recognizes the related costs for which the grant is intended to compensate.

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 10 (2020 - 12).

Notes to the Financial Statements - continued
for the Period 1 August 2020 to 30 November 2021

4. **TANGIBLE FIXED ASSETS**

| | Long leasehold £ | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|------------------------|------------------------|----------------------------------|----------------------------|-----------------|
| COST | | | | |
| At 1 August 2020 | 1,029 | 12,909 | 2,704 | 16,642 |
| Additions | - | 2,110 | - | 2,110 |
| Disposals | <u>(1,029)</u> | <u>(15,019)</u> | <u>(2,704)</u> | <u>(18,752)</u> |
| At 30 November 2021 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| DEPRECIATION | | | | |
| At 1 August 2020 | 412 | 6,160 | 2,226 | 8,798 |
| Eliminated on disposal | <u>(412)</u> | <u>(6,160)</u> | <u>(2,226)</u> | <u>(8,798)</u> |
| At 30 November 2021 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| NET BOOK VALUE | | | | |
| At 30 November 2021 | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| At 31 July 2020 | <u>617</u> | <u>6,749</u> | <u>478</u> | <u>7,844</u> |

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

| | | |
|---------------|---------------|--------------|
| | 30.11.21 £ | 31.7.20 £ |
| Trade debtors | 88 | 721 |
| Other debtors | <u>-</u> | <u>6,740</u> |
| | <u>88</u> | <u>7,461</u> |

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

| | | |
|------------------------------|---------------|---------------|
| | 30.11.21 £ | 31.7.20 £ |
| Trade creditors | 1,042 | 529 |
| Taxation and social security | 46,647 | 16,284 |
| Other creditors | <u>1,542</u> | <u>2,744</u> |
| | <u>49,231</u> | <u>19,557</u> |

7. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

At the end of the period to the 30th November 2021, the amount owing to the director totals £467 (£1,400 : 2020).

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.