

**REGISTERED NUMBER: 08493606 (England and Wales)**

**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2022**  
**FOR**  
**NURSERY RHYMES (YORKSHIRE) LIMITED**

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FOR THE YEAR ENDED 31 MAY 2022**

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**NURSERY RHYMES (YORKSHIRE) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MAY 2022**

**DIRECTOR:** J M Roberts

**SECRETARY:** J M Roberts

**REGISTERED OFFICE:** Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ

**REGISTERED NUMBER:** 08493606 (England and Wales)

**ACCOUNTANTS:** Lloyd Dowson Limited  
Medina House  
2 Station Avenue  
Bridlington  
East Yorkshire  
YO16 4LZ

**NURSERY RHYMES (YORKSHIRE) LIMITED (REGISTERED NUMBER: 08493606)**

**BALANCE SHEET  
31 MAY 2022**

	Notes	31.5.22 £	£	31.5.21 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		<b>2,000</b>		4,000
Tangible assets	5		<b><u>16,451</u></b>		<u>19,548</u>
			<b>18,451</b>		23,548
<b>CURRENT ASSETS</b>					
Stocks		<b>1,400</b>		1,400	
Debtors	6	<b>11,654</b>		15,491	
Cash at bank and in hand		<b><u>54,425</u></b>		<u>69,873</u>	
		<b>67,479</b>		86,764	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<b><u>31,860</u></b>		<u>22,510</u>	
<b>NET CURRENT ASSETS</b>			<b><u>35,619</u></b>		<u>64,254</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>54,070</b>		87,802
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<b>(41,738)</b>		(44,167)
<b>PROVISIONS FOR LIABILITIES</b>			<b><u>(1,705)</u></b>		<u>(1,834)</u>
<b>NET ASSETS</b>			<b><u>10,627</u></b>		<u>41,801</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		<b>2</b>		2
Retained earnings			<b><u>10,625</u></b>		<u>41,799</u>
<b>SHAREHOLDERS' FUNDS</b>			<b><u>10,627</u></b>		<u>41,801</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2022 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 notes form part of these financial statements

**BALANCE SHEET - continued**  
**31 MAY 2022**

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 31 October 2022 and were signed by:

J M Roberts - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2022**

**1. STATUTORY INFORMATION**

Nursery Rhymes (Yorkshire) 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 derived from funding for the provision of childcare services to children under the age of five and the income is shown in the period in which it is receivable.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, 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 each asset over its estimated useful life.

Improvements to property	- 25% on reducing balance
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 20% 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 2022

2. ACCOUNTING POLICIES - continued

**Pension costs and other post-retirement benefits**

The company has implemented auto-enrolment pension in respect of all employees. Contributions are charged to the profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 18 (2021 - 19) .

4. INTANGIBLE FIXED ASSETS

Goodwill  
£

**COST**

At 1 June 2021

and 31 May 2022

20,000

**AMORTISATION**

At 1 June 2021

16,000

Charge for year

2,000

At 31 May 2022

18,000

**NET BOOK VALUE**

At 31 May 2022

2,000

At 31 May 2021

4,000

5. TANGIBLE FIXED ASSETS

Plant and  
machinery  
etc  
£

**COST**

At 1 June 2021

45,855

Additions

755

At 31 May 2022

46,610

**DEPRECIATION**

At 1 June 2021

26,307

Charge for year

3,852

At 31 May 2022

30,159

**NET BOOK VALUE**

At 31 May 2022

16,451

At 31 May 2021

19,548

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2022**

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

	<b>31.5.22</b>	31.5.21
	£	£
Trade debtors	<b>2,272</b>	2,348
Other debtors	<b>9,382</b>	13,143
	<u><b>11,654</b></u>	<u>15,491</u>

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

	<b>31.5.22</b>	31.5.21
	£	£
Bank loans and overdrafts	<b>5,948</b>	5,833
Trade creditors	<b>3,036</b>	2,604
Taxation and social security	<b>7,134</b>	9,380
Other creditors	<b>15,742</b>	4,693
	<u><b>31,860</b></u>	<u>22,510</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31.5.22</b>	31.5.21
	£	£
Bank loans	<u><b>41,738</b></u>	<u>44,167</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more than 5 years by instalments	<u><b>17,946</b></u>	<u>4,167</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	<b>31.5.22</b>	31.5.21
			£	£
2	Ordinary	1	<u><b>2</b></u>	<u>2</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.