

**BRIGHT START EARLY YEARS LTD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

**BRIGHT START EARLY YEARS LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 NOVEMBER 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	858	425
<b>Current assets</b>			
Debtors	5	44,568	10,687
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(13,939)	(11,534)
<b>Net current assets/(liabilities)</b>		<u>30,629</u>	<u>(847)</u>
<b>Total assets less current liabilities</b>		31,487	(422)
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(30,000)	-
<b>Net assets/(liabilities)</b>		<u>1,487</u>	<u>(422)</u>
<b>Capital and reserves</b>			
Called up share capital		3	3
Profit and loss account		1,484	(425)
<b>Shareholders' funds</b>		<u>1,487</u>	<u>(422)</u>

For the year ending 30 November 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board of Directors and authorised for issue on 12 February 2021 and were signed on its behalf by

Beth Trantham  
Director

Company Registration No. 09331267

**BRIGHT START EARLY YEARS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

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**1 Statutory information**

Bright Start Early Years Ltd is a private company, limited by shares, registered in England and Wales, registration number 09331267. The registered office is Hawk House, The Farthings, Chivenor, North Devon, EX31 4AZ.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	18%
Fixtures & fittings	18%
Computer equipment	18%

**4 Tangible fixed assets**

	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 December 2019	414	350	764
Additions	150	439	589
At 30 November 2020	564	789	1,353
<b>Depreciation</b>			
At 1 December 2019	150	189	339
Charge for the year	48	108	156
At 30 November 2020	198	297	495
<b>Net book value</b>			
At 30 November 2020	366	492	858
At 30 November 2019	264	161	425

**BRIGHT START EARLY YEARS LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 NOVEMBER 2020**

<b>5 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade debtors	456	1,797
Other debtors	44,112	8,890
	<u>44,568</u>	<u>10,687</u>
	<u><u>44,568</u></u>	<u><u>10,687</u></u>
<b>6 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	1,426	2,815
Trade creditors	167	-
Taxes and social security	7,678	3,043
Accruals	4,668	5,676
	<u>13,939</u>	<u>11,534</u>
	<u><u>13,939</u></u>	<u><u>11,534</u></u>
<b>7 Creditors: amounts falling due after more than one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Bank loans	30,000	-

**8 Average number of employees**

During the year the average number of employees was 0 (2019: 0).

