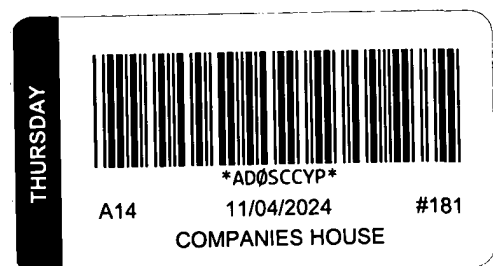


**SEESAW NURSERY LIMITED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2020**

Amending:

- The revised accounts replace the original accounts;
- They are now the statutory accounts;
- They have been prepared as at the date of the original accounts, and not as at the date of the revision and accordingly do not deal with events between those dates;



SEESAW NURSERY LIMITED
Financial Statements
For The Year Ended 30 November 2020

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SEESAW NURSERY LIMITED
Balance Sheet
As At 30 November 2020

Registered number: 06428655

		2020		2019	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		2,457		3,276
			2,457		3,276
CURRENT ASSETS					
Debtors	5	104,860		33,420	
Cash at bank and in hand		168,161		14,158	
		273,021		47,578	
Creditors: Amounts Falling Due Within One Year	6	(14,161)		(33,341)	
NET CURRENT ASSETS (LIABILITIES)			258,860		14,237
TOTAL ASSETS LESS CURRENT LIABILITIES			261,317		17,513
Creditors: Amounts Falling Due After More Than One Year	7		(261,184)		(14,882)
NET ASSETS			133		2,631
CAPITAL AND RESERVES					
Called up share capital	8		100		100
Profit and Loss Account			33		2,531
SHAREHOLDERS' FUNDS			133		2,631

SEESAW NURSERY LIMITED
Balance Sheet (continued)
As At 30 November 2020

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.

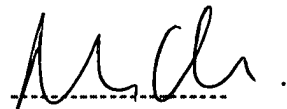
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board



Mr Anthony David VILAFRATI

Director

18/03/2024

The notes on pages 3 to 5 form part of these financial statements.

SEESAW NURSERY LIMITED
Notes to the Financial Statements
For The Year Ended 30 November 2020

1. General Information

SEESAW NURSERY LIMITED is a private company, limited by shares, incorporated in England & Wales, registered number 06428655. The registered office is Gethin House, 36 Bond Street, Nuneaton, Warwickshire, United Kingdom, CV11 4DA.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	25% reducing balance
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2.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and assets reflect the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

SEESAW NURSERY LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2020

2.5. Government Grant

Government grants are recognised in the profit and loss account in an appropriate manner that matches them with the expenditure towards which they are intended to contribute.

Grants for immediate financial support or to cover costs already incurred are recognised immediately in the profit and loss account. Grants towards general activities of the entity over a specific period are recognised in the profit and loss account over that period.

Grants towards fixed assets are recognised over the expected useful lives of the related assets and are treated as deferred income and released to the profit and loss account over the useful life of the asset concerned.

All grants in the profit and loss account are recognised when all conditions for receipt have been complied with.

3. Average Number of Employees

Average number of employees, including directors, during the year was: 15 (2019: 15)

4. Tangible Assets

	Fixtures & Fittings
	£
Cost	
As at 1 December 2019	4,368
As at 30 November 2020	4,368
Depreciation	
As at 1 December 2019	1,092
Provided during the period	819
As at 30 November 2020	1,911
Net Book Value	
As at 30 November 2020	2,457
As at 1 December 2019	3,276

5. Debtors

	2020	2019
	£	£
Due within one year		
Trade debtors	-	2,888
Prepayments and accrued income	1,119	1,971
Other debtors	81,155	7,258
Directors' loan accounts	22,586	21,303
	<u>104,860</u>	<u>33,420</u>

SEESAW NURSERY LIMITED
Notes to the Financial Statements (continued)
For The Year Ended 30 November 2020

6. Creditors: Amounts Falling Due Within One Year

	2020	2019
	£	£
Bank loans and overdrafts	3,755	3,755
Corporation tax	2,936	11,908
Other taxes and social security	1,661	1,845
VAT	-	608
Other creditors	4,809	4,809
Accruals and deferred income	1,000	1,200
Directors' loan accounts	-	9,216
	<u>14,161</u>	<u>33,341</u>

7. Creditors: Amounts Falling Due After More Than One Year

	2020	2019
	£	£
Bank loans	261,184	14,882
	<u>261,184</u>	<u>14,882</u>

8. Share Capital

	2020	2019
	£	£
Allotted, Called up and fully paid	100	100

9. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

The above loan is unsecured, interest free and repayable on demand.