

REGISTERED NUMBER: 08852568 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023
FOR
79 2 81 CHILDCARE LIMITED**

CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

	Page
Company Information	1
Balance Sheet	2
Notes to the Financial Statements	4

79 2 81 CHILDCARE LIMITED

COMPANY INFORMATION
for the year ended 31 August 2023

DIRECTOR:	Mrs A K Brown
REGISTERED OFFICE:	20 Teachers Close Dringhouses York YO24 1UN
REGISTERED NUMBER:	08852568 (England and Wales)
ACCOUNTANTS:	Bannister Prentice Ltd Beechbrooke 121 Northallerton Road Northallerton North Yorkshire DL6 2PY

BALANCE SHEET
31 August 2023

	Notes	2023 £	£	2022 £	£
FIXED ASSETS					
Intangible assets	4		6,757		9,287
Tangible assets	5		<u>23,483</u>		<u>73,053</u>
			30,240		82,340
CURRENT ASSETS					
Debtors	6	9,729		76,777	
Cash at bank and in hand		<u>105,388</u>		<u>27,954</u>	
		115,117		104,731	
CREDITORS					
Amounts falling due within one year	7	<u>33,987</u>		<u>66,832</u>	
NET CURRENT ASSETS			81,130		37,899
TOTAL ASSETS LESS CURRENT LIABILITIES			111,370		120,239
CREDITORS					
Amounts falling due after more than one year	8		<u>18,513</u>		<u>39,000</u>
NET ASSETS			92,857		81,239
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>92,856</u>		<u>81,238</u>
SHAREHOLDERS' FUNDS			92,857		81,239

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 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.

BALANCE SHEET - continued
31 August 2023

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 Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 23 October 2023 and were signed by:

Mrs A K Brown - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2023

1. STATUTORY INFORMATION

79 2 81 Childcare 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.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2016, 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.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 20 (2022 - 20) .

4. INTANGIBLE FIXED ASSETS

	Goodwill
	£
COST	
At 1 September 2022	
and 31 August 2023	<u>25,305</u>
AMORTISATION	
At 1 September 2022	16,018
Amortisation for year	<u>2,530</u>
At 31 August 2023	<u>18,548</u>
NET BOOK VALUE	
At 31 August 2023	<u>6,757</u>
At 31 August 2022	<u>9,287</u>

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 September 2022	55,420	62,037	2,846	120,303
Disposals	<u>(45,000)</u>	<u>(24,200)</u>	-	<u>(69,200)</u>
At 31 August 2023	<u>10,420</u>	<u>37,837</u>	<u>2,846</u>	<u>51,103</u>
DEPRECIATION				
At 1 September 2022	17,131	27,536	2,583	47,250
Charge for year	7,974	8,212	87	16,273
Eliminated on disposal	<u>(22,500)</u>	<u>(13,403)</u>	-	<u>(35,903)</u>
At 31 August 2023	<u>2,605</u>	<u>22,345</u>	<u>2,670</u>	<u>27,620</u>
NET BOOK VALUE				
At 31 August 2023	<u>7,815</u>	<u>15,492</u>	<u>176</u>	<u>23,483</u>
At 31 August 2022	<u>38,289</u>	<u>34,501</u>	<u>263</u>	<u>73,053</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	1,040	2,624
Other debtors	<u>8,689</u>	<u>74,153</u>
	<u>9,729</u>	<u>76,777</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2023

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Bank loans and overdrafts	10,648	10,648
Hire purchase contracts	-	1,800
Trade creditors	4,353	5,116
Taxation and social security	13,808	5,665
Other creditors	5,178	43,603
	<u>33,987</u>	<u>66,832</u>

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

	2023	2022
	£	£
Bank loans	18,513	28,178
Hire purchase contracts	-	10,822
	<u>18,513</u>	<u>39,000</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.