

REGISTERED NUMBER: 08852568 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021
FOR
79 2 81 CHILDCARE LIMITED**

**CONTENTS OF THE FINANCIAL STATEMENTS
for the year ended 31 August 2021**

	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 2021

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 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Intangible assets	4		11,817		14,348
Tangible assets	5		<u>83,114</u>		<u>69,583</u>
			94,931		83,931
CURRENT ASSETS					
Debtors	6	24,157		8,389	
Cash at bank and in hand		<u>92,575</u>		<u>90,273</u>	
		116,732		98,662	
CREDITORS					
Amounts falling due within one year	7	<u>66,019</u>		<u>41,549</u>	
NET CURRENT ASSETS			<u>50,713</u>		<u>57,113</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			145,644		141,044
CREDITORS					
Amounts falling due after more than one year	8		<u>51,977</u>		<u>54,929</u>
NET ASSETS			<u>93,667</u>		<u>86,115</u>
CAPITAL AND RESERVES					
Called up share capital			1		1
Retained earnings			<u>93,666</u>		<u>86,114</u>
SHAREHOLDERS' FUNDS			<u>93,667</u>		<u>86,115</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

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

BALANCE SHEET - continued
31 August 2021

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 15 December 2021 and were signed by:

Mrs A K Brown - Director

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 August 2021

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 2021

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 20 (2020 - 17) .

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 September 2020
and 31 August 2021

25,305

AMORTISATION

At 1 September 2020
Amortisation for year
At 31 August 2021

10,957

2,531

13,488

NET BOOK VALUE

At 31 August 2021
At 31 August 2020

11,817

14,348

5. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1 September 2020	45,000	34,037	26,020	2,846	107,903
Additions	10,420	28,000	-	-	38,420
Disposals	-	-	(26,020)	-	(26,020)
At 31 August 2021	<u>55,420</u>	<u>62,037</u>	<u>-</u>	<u>2,846</u>	<u>120,303</u>
DEPRECIATION					
At 1 September 2020	8,347	15,437	12,277	2,259	38,320
Charge for year	-	6,514	-	194	6,708
Eliminated on disposal	4,438	-	(12,277)	-	(7,839)
At 31 August 2021	<u>12,785</u>	<u>21,951</u>	<u>-</u>	<u>2,453</u>	<u>37,189</u>
NET BOOK VALUE					
At 31 August 2021	<u>42,635</u>	<u>40,086</u>	<u>-</u>	<u>393</u>	<u>83,114</u>
At 31 August 2020	<u>36,653</u>	<u>18,600</u>	<u>13,743</u>	<u>587</u>	<u>69,583</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	6,144	4,475
Other debtors	<u>18,013</u>	<u>3,914</u>
	<u>24,157</u>	<u>8,389</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 August 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts	10,648	3,701
Hire purchase contracts	1,800	-
Trade creditors	8,122	2,555
Taxation and social security	9,477	6,795
Other creditors	35,972	28,498
	<u>66,019</u>	<u>41,549</u>

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

	2021	2020
	£	£
Bank loans	37,577	54,929
Hire purchase contracts	14,400	-
	<u>51,977</u>	<u>54,929</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.