

**Unaudited Financial Statements**  
**for the Year Ended 29 February 2020**  
**for**  
**Early Birds Private Day Nursery Ltd**

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for the year ended 29 February 2020**

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**Early Birds Private Day Nursery Ltd**

**Company Information  
for the year ended 29 February 2020**

<b>DIRECTORS:</b>	C L Botham A D Botham K Fox C Fox
<b>SECRETARY:</b>	A D Botham
<b>REGISTERED OFFICE:</b>	193 Spendmore Lane Coppull Chorley Lancashire PR7 5BY
<b>REGISTERED NUMBER:</b>	03348827 (England and Wales)
<b>ACCOUNTANTS:</b>	Mayes Business Partnership Ltd Chartered Certified Accountants 22-28 Willow Street Accrington Lancashire BB5 1LP
<b>BANKERS:</b>	Barclays Bank PLC Victoria House 6 Market Place Wigan Lancashire WN1 1QS

**Abridged Balance Sheet**  
**29 February 2020**

	Notes	29/2/20 £	£	28/2/19 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		2,348		5,410
<b>CURRENT ASSETS</b>					
Debtors		10,549		19,146	
Cash at bank and in hand		<u>55,223</u>		<u>17,417</u>	
		65,772		36,563	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>36,490</u>		<u>30,809</u>	
<b>NET CURRENT ASSETS</b>			<u>29,282</u>		<u>5,754</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			31,630		11,164
<b>PROVISIONS FOR LIABILITIES</b>			<u>446</u>		<u>884</u>
<b>NET ASSETS</b>			<u><u>31,184</u></u>		<u><u>10,280</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	5		10,202		10,202
Retained earnings			<u>20,982</u>		<u>78</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>31,184</u></u>		<u><u>10,280</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2020 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

**Abridged Balance Sheet - continued**  
**29 February 2020**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 29 February 2020 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 August 2020 and were signed on its behalf by:

C L Botham - Director

**Notes to the Financial Statements  
for the year ended 29 February 2020**

**1. STATUTORY INFORMATION**

Early Birds Private Day Nursery Ltd 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.

The company operates a private day nursery, providing childcare services. Revenue is recognised in the accounting period in which the services are rendered when the outcome of contract can be estimated reliably. The company uses the percentage of completion method based on the actual service performed as a percentage of the total services to be provided.

**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	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

**Financial instruments**

Basic financial assets, including trade and other receivables, cash and bank balances and investments in commercial paper, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities, including trade and other payables, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price, unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

**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.

Notes to the Financial Statements - continued  
for the year ended 29 February 2020

2. ACCOUNTING POLICIES - continued

**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.

**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.

**Government grants**

Government grants received in respect of expenditure charged to the profit and loss account during the year have been included in profit and loss. The remainder are deferred and included in the profit and loss account by instalments over the expected useful lives of the related assets.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 23 (2019 - 22) .

4. TANGIBLE FIXED ASSETS

	Totals £
<b>COST</b>	
At 1 March 2019	92,357
Additions	215
At 29 February 2020	<u>92,572</u>
<b>DEPRECIATION</b>	
At 1 March 2019	86,947
Charge for year	3,277
At 29 February 2020	<u>90,224</u>
<b>NET BOOK VALUE</b>	
At 29 February 2020	<u>2,348</u>
At 28 February 2019	<u>5,410</u>

Notes to the Financial Statements - continued  
for the year ended 29 February 2020

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	29/2/20 £	28/2/19 £
100	X Class	£1	100	100
100	Y Class	£1	100	100
2,500	B Ordinary	£1	2,500	2,500
2,500	C Ordinary	£1	2,500	2,500
5,002	Ordinary	£1	5,002	5,002
			<u>10,202</u>	<u>10,202</u>

6. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the years ended 29 February 2020 and 28 February 2019:

	29/2/20 £	28/2/19 £
<b>C L Botham</b>		
Balance outstanding at start of year	9,641	-
Amounts advanced	12,250	9,641
Amounts repaid	(26,493)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>(4,602)</u>	<u>9,641</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.