

**THE VILLAGE COMMUNITY NURSERY  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2022**

**THE VILLAGE COMMUNITY NURSERY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	<u>4</u>	37,968	50,840
<b>Current assets</b>			
Debtors	5	892	1,148
Cash at bank and in hand		12,390	1,757
		<u>13,282</u>	<u>2,905</u>
<b>Creditors: amounts falling due within one year</b>	<u>6</u>	(2,829)	(1,293)
<b>Net current assets</b>		<u>10,453</u>	<u>1,612</u>
<b>Total assets less current liabilities</b>		48,421	52,452
<b>Creditors: amounts falling due after more than one year</b>	<u>7</u>	(9,600)	-
<b>Net assets</b>		<u>38,821</u>	<u>52,452</u>
<b>Reserves</b>	<u>8</u>		
Capital contribution reserve		35,054	49,206
Profit and loss account		3,767	3,246
<b>Members' funds</b>		<u>38,821</u>	<u>52,452</u>

For the year ending 31 August 2022 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 30 May 2023 and were signed on its behalf by

W Sharples  
Director

Company Registration No. 04071171

**THE VILLAGE COMMUNITY NURSERY**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

**1 Statutory information**

The Village Community Nursery is a private company, limited by guarantee, registered in England and Wales, registration number 04071171. The registered office is St Peters Urban Village Trust, College Road, Birmingham, B8 3TE.

**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.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Land & buildings	5% straight line
Fixtures & fittings	25% reducing balance

**4 Tangible fixed assets**

	<b>Land &amp; buildings £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 September 2021	237,990	113,883	351,873
At 31 August 2022	237,990	113,883	351,873
<b>Depreciation</b>			
At 1 September 2021	191,036	109,997	301,033
Charge for the year	11,900	972	12,872
At 31 August 2022	202,936	110,969	313,905
<b>Net book value</b>			
At 31 August 2022	35,054	2,914	37,968
At 31 August 2021	46,954	3,886	50,840

**5 Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Amounts falling due within one year</b>		
Accrued income and prepayments	892	839
Other debtors	-	309
	892	1,148

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**FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>6 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Taxes and social security	1,589	-
Accruals	1,240	1,293
	<hr/> 2,829	<hr/> 1,293
	<hr/> <hr/>	<hr/> <hr/>
 <b>7 Creditors: amounts falling due after more than one year</b>	 <b>2022</b>	 <b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income	9,600	-
	<hr/> <hr/>	<hr/> <hr/>

**8 Company limited by guarantee**

The company is limited by guarantee and has no share capital. The company is a registered charity, charity number 1093347.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**9 Average number of employees**

During the year the average number of employees was 10 (2021: 7).

