

**REDBROOK DAY NURSERY LIMITED**  
**Unaudited Financial Statements**  
**for the Period 1st May 2021 to 31st May 2022**

**Contents of the Financial Statements  
for the period 1st May 2021 to 31st May 2022**

|                                          | <b>Page</b> |
|------------------------------------------|-------------|
| <b>Company Information</b>               | <b>1</b>    |
| <b>Balance Sheet</b>                     | <b>2</b>    |
| <b>Notes to the Financial Statements</b> | <b>4</b>    |

**REDBROOK DAY NURSERY LIMITED**

**Company Information  
for the period 1st May 2021 to 31st May 2022**

**DIRECTORS:**

M G Donaldson  
Mrs H C Donaldson

**REGISTERED OFFICE:**

Bryn Lane  
Wrexham Industrial Estate  
Wrexham  
LL13 9UT

**REGISTERED NUMBER:**

09011220 (England and Wales)

**REDBROOK DAY NURSERY LIMITED (REGISTERED NUMBER: 09011220)**

**Balance Sheet  
31st May 2022**

|                                              | Notes | 2022<br>£     | £                    | 2021<br>£      | £                    |
|----------------------------------------------|-------|---------------|----------------------|----------------|----------------------|
| <b>FIXED ASSETS</b>                          |       |               |                      |                |                      |
| Intangible assets                            | 4     |               | -                    |                | -                    |
| Tangible assets                              | 5     |               | <u>4,078</u>         |                | <u>5,800</u>         |
|                                              |       |               | <b>4,078</b>         |                | <b>5,800</b>         |
| <b>CURRENT ASSETS</b>                        |       |               |                      |                |                      |
| Debtors                                      | 6     | <b>9,112</b>  |                      | 13,816         |                      |
| Cash at bank                                 |       | <u>13,441</u> |                      | <u>117,195</u> |                      |
|                                              |       | <b>22,553</b> |                      | 131,011        |                      |
| <b>CREDITORS</b>                             |       |               |                      |                |                      |
| Amounts falling due within one year          | 7     | <u>15,310</u> |                      | <u>68,569</u>  |                      |
| <b>NET CURRENT ASSETS</b>                    |       |               | <u><b>7,243</b></u>  |                | <u>62,442</u>        |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |               | <b>11,321</b>        |                | <b>68,242</b>        |
| <b>CREDITORS</b>                             |       |               |                      |                |                      |
| Amounts falling due after more than one year | 8     |               | <u><b>258</b></u>    |                | <u>377</u>           |
| <b>NET ASSETS</b>                            |       |               | <u><b>11,063</b></u> |                | <u><b>67,865</b></u> |
| <b>CAPITAL AND RESERVES</b>                  |       |               |                      |                |                      |
| Called up share capital                      |       |               | <b>2</b>             |                | <b>2</b>             |
| Retained earnings                            |       |               | <u><b>11,061</b></u> |                | <u>67,863</u>        |
| <b>SHAREHOLDERS' FUNDS</b>                   |       |               | <u><b>11,063</b></u> |                | <u><b>67,865</b></u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31st May 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31st May 2022 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
- (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.

The notes form part of these financial statements

**Balance Sheet - continued**  
**31st May 2022**

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 Board of Directors and authorised for issue on 28th July 2022 and were signed on its behalf by:

Mrs H C Donaldson - Director

**Notes to the Financial Statements  
for the period 1st May 2021 to 31st May 2022**

**1. STATUTORY INFORMATION**

Redbrook Day Nursery 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 2014, is being amortised evenly over its estimated useful life of five 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 | - 25% on reducing balance |
| Computer equipment    | - 33% on cost             |

**Financial instruments**

Debtors/creditors and directors loans (being repayable on demand) are measured at the undiscounted amount of the cash or other consideration expected to be paid.

**Taxation**

Taxation for the period 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 period 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.

**Notes to the Financial Statements - continued**  
**for the period 1st May 2021 to 31st May 2022**

**2. ACCOUNTING POLICIES - continued****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.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 15 (2021 - 16 ).

**4. INTANGIBLE FIXED ASSETS**

**Goodwill**  
£

**COST**

At 1st May 2021  
and 31st May 2022

25,000

**AMORTISATION**

At 1st May 2021  
and 31st May 2022

25,000

**NET BOOK VALUE**

At 31st May 2022  
At 30th April 2021

-  
-

**5. TANGIBLE FIXED ASSETS**

**Fixtures  
and  
fittings  
£**

**Computer  
equipment  
£**

**Totals  
£**

**COST**

At 1st May 2021  
and 31st May 2022

11,137

2,145

13,282

**DEPRECIATION**

At 1st May 2021  
Charge for period  
At 31st May 2022

6,022  
1,279  
7,301

1,460  
443  
1,903

7,482  
1,722  
9,204

**NET BOOK VALUE**

At 31st May 2022  
At 30th April 2021

3,836  
5,115

242  
685

4,078  
5,800

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Other debtors

**2022**  
£  
9,112

2021  
£  
13,816

Notes to the Financial Statements - continued  
for the period 1st May 2021 to 31st May 2022

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

|                              | 2022          | 2021          |
|------------------------------|---------------|---------------|
|                              | £             | £             |
| Trade creditors              | (1)           | 1             |
| Taxation and social security | 7,743         | 37,814        |
| Other creditors              | 7,568         | 30,754        |
|                              | <u>15,310</u> | <u>68,569</u> |

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

|                 | 2022       | 2021       |
|-----------------|------------|------------|
|                 | £          | £          |
| Other creditors | <u>258</u> | <u>377</u> |

## 9. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31st May 2022 and the year ended 30th April 2021:

|                                        | 2022     | 2021           |
|----------------------------------------|----------|----------------|
|                                        | £        | £              |
| <b>Mrs H C Donaldson</b>               |          |                |
| Balance outstanding at start of period | (9,698)  | (9,698)        |
| Amounts advanced                       | 9,698    | -              |
| Amounts repaid                         | -        | -              |
| Amounts written off                    | -        | -              |
| Amounts waived                         | -        | -              |
| Balance outstanding at end of period   | <u>-</u> | <u>(9,698)</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.