

**ACORN PARK NURSERY LIMITED
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021**

ACORN PARK NURSERY LIMITED
UNAUDITED ACCOUNTS
CONTENTS

	Page
<u>Company information</u>	<u>3</u>
<u>Statement of financial position</u>	<u>4</u>
<u>Notes to the accounts</u>	<u>5</u>

ACORN PARK NURSERY LIMITED
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2021

Directors	Mary McDonald Vari McDonald
Secretary	Andrew McDonald
Company Number	SC114653 (Scotland)
Registered Office	BERESFORD HOUSE 6 CLAREMONT TERRACE GLASGOW G3

ACORN PARK NURSERY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	4	290,658	303,036
Current assets			
Debtors	5	27,965	25,278
Cash at bank and in hand		214,328	152,526
		<u>242,293</u>	<u>177,804</u>
Creditors: amounts falling due within one year	6	(159,882)	(177,014)
Net current assets		<u>82,411</u>	<u>790</u>
Total assets less current liabilities		373,069	303,826
Creditors: amounts falling due after more than one year	7	-	(22,000)
Provisions for liabilities			
Deferred tax		(9,857)	(9,857)
Other provisions		-	(4,156)
		<u>(9,857)</u>	<u>(14,013)</u>
Net assets		363,212	267,813
Capital and reserves			
Called up share capital		100	100
Profit and loss account		363,112	267,713
Shareholders' funds		<u>363,212</u>	<u>267,813</u>

For the year ending 30 November 2021 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 August 2022 and were signed on its behalf by

Mary McDonald
Director

Company Registration No. SC114653

ACORN PARK NURSERY LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

1 Statutory information

Acorn Park Nursery Limited is a private company, limited by shares, registered in Scotland, registration number SC114653. The registered office is BERESFORD HOUSE, 6 CLAREMONT TERRACE, GLASGOW, G3.

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:

Plant & machinery	25% reducing balance
Fixtures & fittings	25% reducing balance

Government grants

Government grants in relation to tangible fixed assets are credited to profit and loss account over the useful lives of the related assets, whereas those in relation to expenditure are credited when the expenditure is charged to profit and loss.

4 Tangible fixed assets

	Land & buildings	Plant & machinery	Fixtures & fittings	Total
	£	£	£	£
Cost or valuation	At cost	At cost	At cost	
At 1 December 2020	253,525	16,314	112,795	382,634
At 30 November 2021	253,525	16,314	112,795	382,634
Depreciation				
At 1 December 2020	-	15,570	64,028	79,598
Charge for the year	-	186	12,192	12,378
At 30 November 2021	-	15,756	76,220	91,976
Net book value				
At 30 November 2021	253,525	558	36,575	290,658
At 30 November 2020	253,525	744	48,767	303,036

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NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2021

5 Debtors: amounts falling due within one year	2021	2020
	£	£
Trade debtors	15,965	14,678
Accrued income and prepayments	12,000	10,600
	<u>27,965</u>	<u>25,278</u>
	<u><u>27,965</u></u>	<u><u>25,278</u></u>
6 Creditors: amounts falling due within one year	2021	2020
	£	£
Bank loans and overdrafts	47,500	50,000
Trade creditors	12,415	6,603
Taxes and social security	32,181	33,328
Other creditors	16,000	39,000
Loans from directors	-	53
Accruals	51,786	48,030
	<u>159,882</u>	<u>177,014</u>
	<u><u>159,882</u></u>	<u><u>177,014</u></u>
7 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Other creditors	-	22,000
	<u>-</u>	<u>22,000</u>
	<u><u>-</u></u>	<u><u>22,000</u></u>
8 Average number of employees		
During the year the average number of employees was 48 (2020: 48).		

