

REGISTERED NUMBER: 05034203 (England and Wales)

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2020
FOR
THE FLOWERS DAY NURSERY LIMITED**

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FOR THE YEAR ENDED 28 FEBRUARY 2020

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THE FLOWERS DAY NURSERY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 28 FEBRUARY 2020**

DIRECTORS: P Austin
Miss F Austin

SECRETARY: Mrs K Austin

REGISTERED OFFICE: 16 Northampton Street
Bath
Avon
BA1 2SN

REGISTERED NUMBER: 05034203 (England and Wales)

ACCOUNTANTS: Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

THE FLOWERS DAY NURSERY LIMITED (REGISTERED NUMBER: 05034203)

BALANCE SHEET
28 FEBRUARY 2020

	Notes	2020 £	£	2019 £	£
FIXED ASSETS					
Tangible assets	4		11,528		11,972
CURRENT ASSETS					
Debtors	5	20,333		18,460	
Prepayments and accrued income		160		160	
Cash at bank		<u>13,212</u>		<u>1,605</u>	
		33,705		20,225	
CREDITORS					
Amounts falling due within one year	6	<u>17,700</u>		<u>2,072</u>	
NET CURRENT ASSETS			<u>16,005</u>		<u>18,153</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			27,533		30,125
CREDITORS					
Amounts falling due after more than one year	7		<u>26,000</u>		<u>40,000</u>
NET ASSETS/(LIABILITIES)			<u>1,533</u>		<u>(9,875)</u>
CAPITAL AND RESERVES					
Called up share capital			2		2
Retained earnings			<u>1,531</u>		<u>(9,877)</u>
SHAREHOLDERS' FUNDS			<u>1,533</u>		<u>(9,875)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 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
- (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
28 FEBRUARY 2020

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 21 December 2020 and were signed on its behalf by:

P Austin - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2020**

1. STATUTORY INFORMATION

The Flowers 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.

The financial statements have been prepared on a going concern basis. This is deemed appropriate due to the company's continued support from their major creditors.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings	- 2% on cost
Plant and machinery etc	- 20% on cost

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 28 FEBRUARY 2020

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 10 (2019 - 10) .

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
COST			
At 1 March 2019	15,566	22,603	38,169
Additions	-	419	419
At 28 February 2020	<u>15,566</u>	<u>23,022</u>	<u>38,588</u>
DEPRECIATION			
At 1 March 2019	4,665	21,532	26,197
Charge for year	311	552	863
At 28 February 2020	<u>4,976</u>	<u>22,084</u>	<u>27,060</u>
NET BOOK VALUE			
At 28 February 2020	<u>10,590</u>	<u>938</u>	<u>11,528</u>
At 28 February 2019	<u>10,901</u>	<u>1,071</u>	<u>11,972</u>

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

	2020 £	2019 £
Trade debtors	<u>20,333</u>	<u>18,460</u>

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

	2020 £	2019 £
Bank loans and overdrafts	12,096	-
Taxation and social security	3,602	314
Other creditors	<u>2,002</u>	<u>1,758</u>
	<u>17,700</u>	<u>2,072</u>

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2020 £	2019 £
Other creditors	<u>26,000</u>	<u>40,000</u>

8. **RELATED PARTY DISCLOSURES**

Within the body of the accounts there is a related party loan, this is included in the creditors in the sum of £26,000. The loan transaction is between the company and a close personal relative of one of the Directors.

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.