

**Unaudited Financial Statements for the Year Ended 31 March 2022**

**for**

**1st Safari Day Nurseries Limited**

SMH Haywood & Co Limited  
24-26 Mansfield Road  
Rotherham  
South Yorkshire  
S60 2DT

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**for the Year Ended 31 March 2022**

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**1st Safari Day Nurseries Limited (Registered number: 05485373)**

**Balance Sheet**  
**31 March 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Intangible assets	4	113,200	142,651
Tangible assets	5	<u>14,364</u>	<u>19,153</u>
		<u>127,564</u>	<u>161,804</u>
<b>CURRENT ASSETS</b>			
Debtors	6	822,754	812,363
Prepayments and accrued income		4,771	4,771
Cash at bank and in hand		<u>668,533</u>	<u>270,837</u>
		1,496,058	1,087,971
<b>CREDITORS</b>			
Amounts falling due within one year	7	<u>(363,560)</u>	<u>(266,022)</u>
<b>NET CURRENT ASSETS</b>		<u>1,132,498</u>	<u>821,949</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,260,062</u>	<u>983,753</u>
<b>PROVISIONS FOR LIABILITIES</b>		<u>(2,471)</u>	<u>(3,324)</u>
<b>NET ASSETS</b>		<u>1,257,591</u>	<u>980,429</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		1,000	1,000
Retained earnings		<u>1,256,591</u>	<u>979,429</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>1,257,591</u>	<u>980,429</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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

**1st Safari Day Nurseries Limited (Registered number: 05485373)**

**Balance Sheet - continued**

**31 March 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 6 December 2022 and were signed on its behalf by:

Mr N R Porter - Director

Mrs A M Porter - Director

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**1. STATUTORY INFORMATION**

1st Safari Day Nurseries Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address are as below:

**Registered number:** 05485373

**Registered office:** Safari House  
Hospital Lane  
Selby  
North Yorkshire  
YO8 3RE

**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 number of businesses and is being amortised evenly over its estimated useful life of 10 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	- 25% on reducing balance

**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 31 March 2022**

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 80 (2021 - 67) .

4. **INTANGIBLE FIXED ASSETS**

	<b>Goodwill</b>
	<b>£</b>
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<u>456,836</u>
<b>AMORTISATION</b>	
At 1 April 2021	314,185
Charge for year	<u>29,451</u>
At 31 March 2022	<u>343,636</u>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<u>113,200</u>
At 31 March 2021	<u>142,651</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022**

**5. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2021 and 31 March 2022	<u>31,685</u>	<u>2,025</u>	<u>8,927</u>	<u>42,637</u>
<b>DEPRECIATION</b>				
At 1 April 2021	14,763	506	8,215	23,484
Charge for year	<u>4,231</u>	<u>380</u>	<u>178</u>	<u>4,789</u>
At 31 March 2022	<u>18,994</u>	<u>886</u>	<u>8,393</u>	<u>28,273</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>12,691</u>	<u>1,139</u>	<u>534</u>	<u>14,364</u>
At 31 March 2021	<u>16,922</u>	<u>1,519</u>	<u>712</u>	<u>19,153</u>

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

	2022 £	2021 £
Trade debtors	304,934	247,104
Other debtors	-	71,198
A&N Computers Ltd	505,632	489,166
Prepayments	<u>12,188</u>	<u>4,895</u>
	<u>822,754</u>	<u>812,363</u>

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

	2022 £	2021 £
Trade creditors	455	3,409
Corporation tax payable	82,791	63,977
Social security and other taxes	10,493	7,458
Pensions creditor	3,190	2,681
Other creditors	8,784	8,855
Directors' current accounts	164,472	158,629
Accrued expenses	<u>93,375</u>	<u>21,013</u>
	<u>363,560</u>	<u>266,022</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.