

Company registration number 08371923 (England and Wales)

**HILLSIDE DAY NURSERY LIMITED**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 MARCH 2024**  
**PAGES FOR FILING WITH REGISTRAR**

30-31 St. James Place  
Mangotsfield  
Bristol  
United Kingdom  
BS16 9JB

**HILLSIDE DAY NURSERY LIMITED**

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**HILLSIDE DAY NURSERY LIMITED**

**COMPANY INFORMATION**

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<b>Directors</b>	Miss S L Cook Miss D M Pepper
<b>Secretary</b>	Miss D M Pepper
<b>Company number</b>	08371923
<b>Registered office</b>	30 - 31 St James Place Mangotsfield Bristol BS16 9JB
<b>Accountants</b>	TC Group 30-31 St.James Place Mangotsfield Bristol United Kingdom BS16 9JB

**HILLSIDE DAY NURSERY LIMITED**

**BALANCE SHEET**

**AS AT 31 MARCH 2024**

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	5		766		1,000
<b>Current assets</b>					
Debtors	6	40,471		18,408	
Cash at bank and in hand		131,355		67,268	
		<u>171,826</u>		<u>85,676</u>	
<b>Creditors: amounts falling due within one year</b>	7	<u>(116,098)</u>		<u>(36,805)</u>	
<b>Net current assets</b>			<u>55,728</u>		<u>48,871</u>
<b>Total assets less current liabilities</b>			<u>56,494</u>		<u>49,871</u>
<b>Provisions for liabilities</b>			<u>(146)</u>		<u>(190)</u>
<b>Net assets</b>			<u>56,348</u>		<u>49,681</u>
<b>Capital and reserves</b>					
Called up share capital			200		200
Profit and loss reserves			<u>56,148</u>		<u>49,481</u>
<b>Total equity</b>			<u>56,348</u>		<u>49,681</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

**HILLSIDE DAY NURSERY LIMITED**

**BALANCE SHEET (CONTINUED)**

**AS AT 31 MARCH 2024**

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The financial statements were approved by the board of directors and authorised for issue on 17 June 2024 and are signed on its behalf by:

Miss D M Pepper  
Director

Company Registration No. 08371923

**HILLSIDE DAY NURSERY LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies**

**Company information**

Hillside Day Nursery Limited is a private company limited by shares incorporated in England and Wales. The registered office is 30 - 31 St James Place, Mangotsfield, Bristol, BS16 9JB.

**1.1 Accounting convention**

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the directors continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Turnover**

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fair value of consideration takes into account trade discounts, settlement discounts and volume rebates.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that it is probable will be recovered.

**1.4 Intangible fixed assets - goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2013, is being amortised evenly over its estimated useful life of 10 years.

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

HILLSIDE DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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**1 Accounting policies** **(Continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Computers	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

**1.6 Cash and cash equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.7 Taxation**

The tax expense represents the sum of the tax currently payable and deferred tax.

**Current tax**

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated in the Profit and Loss Account, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in the 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.

**1.8 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

**1.9 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

HILLSIDE DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**2 Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the directors there are no significant judgements or areas of estimation uncertainty.

**3 Employees**

The average monthly number of persons (including directors) employed by the company during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	29	23

**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2023 and 31 March 2024	150,000
<b>Amortisation and impairment</b>	
At 1 April 2023 and 31 March 2024	150,000
<b>Carrying amount</b>	
At 31 March 2024	-
At 31 March 2023	-

HILLSIDE DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

**5 Tangible fixed assets**

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2023 and 31 March 2024	9,396	1,336	10,732
<b>Depreciation and impairment</b>			
At 1 April 2023	8,500	1,232	9,732
Depreciation charged in the year	209	25	234
At 31 March 2024	8,709	1,257	9,966
<b>Carrying amount</b>			
At 31 March 2024	687	79	766
At 31 March 2023	896	104	1,000

**6 Debtors**

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	40,471	18,408

**7 Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	303	287
Taxation and social security	29,241	29,244
Other creditors	86,554	7,274
	116,098	36,805

**8 Directors' transactions**

The director's advances were repaid within 9 months of the reporting date.

Description	% Rate	Opening balance	Amounts advanced	Amounts repaid	Closing balance
		£	£	£	£
Directors' advances	-	15,735	97,411	(75,400)	37,746

HILLSIDE DAY NURSERY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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<b>8</b>	<b>Directors' transactions</b>				<b>(Continued)</b>
		<u>15,735</u>	<u>97,411</u>	<u>(75,400)</u>	<u>37,746</u>
		<u>15,735</u>	<u>97,411</u>	<u>(75,400)</u>	<u>37,746</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.