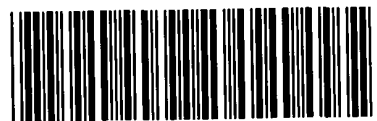


Company registration number: 02585191

Bristol Child Care Limited
Information for Filing with the Registrar
30 April 2017

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COMPANIES HOUSE

Bristol Child Care Limited

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Information for filing for the year ended 30 April 2017

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Bristol Child Care Limited

Balance sheet 30 April 2017

	Note	2017		2016	
		£	£	£	£
Fixed assets					
Intangible assets	5	97,250		106,975	
Tangible assets	6	<u>21,245</u>		<u>25,389</u>	
			118,495		132,364
Current assets					
Stocks		3,859		5,513	
Debtors	7	20,249		20,044	
Cash at bank and in hand		<u>82,502</u>		<u>34,501</u>	
		106,610		60,058	
Creditors: amounts falling due within one year	8	<u>(128,023)</u>		<u>(113,799)</u>	
Net current liabilities			(21,413)		(53,741)
Total assets less current liabilities			<u>97,082</u>		<u>78,623</u>
Creditors: amounts falling due after more than one year			-		-
Provisions for liabilities			(3,841)		-
Net assets			<u>93,241</u>		<u>78,623</u>
Capital and reserves					
Called up share capital	9		100		100
Profit and loss account			<u>93,141</u>		<u>78,523</u>
Shareholders' funds			<u>93,241</u>		<u>78,623</u>

The notes on pages 4 to 8 form part of these financial statements.

Bristol Child Care Limited

Balance sheet (continued)

30 April 2017

For the year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The shareholders have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

As permitted by s444(5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

These financial statements were approved by the board of directors and authorised for issue on 31 OCT 2017, and are signed on behalf of the board by:



Mrs S Bullock
Director

Company registration number: 02585191

The notes on pages 4 to 8 form part of these financial statements.

Bristol Child Care Limited

Notes to the financial statements Year ended 30 April 2017

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is The Elms, Upper Tockington Road, Tockington, Bristol, BS32 4LQ.

2. Accounting policies

Basis of preparation

The accounts are prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit and loss.

The accounts are presented in sterling which is the functional currency of the company and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these accounts are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 May 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 10.

Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year ended 30 April 2017 and derives from the provision of services falling within the company's ordinary activities.

Taxation

Current tax represents the amount of tax payable or receivable in respect of the taxable profit (or loss) for the current or past reporting periods. It is measured at the amount expected to be paid or recovered using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Goodwill

Goodwill is measured at cost less accumulated amortisation and accumulated impairment losses. It is amortised on a straight line basis over its useful life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years.

Bristol Child Care Limited

Notes to the financial statements (continued)

Year ended 30 April 2017

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Goodwill - 5% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

Tangible assets are initially recorded at cost, and is subsequently stated at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures, fittings and equipment - 15% reducing balance and 33.33% straight line
Motor vehicles - 25% reducing balance

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stocks to their present location and condition.

Government grants

Government grants are recognised using the accrual model and the performance model.

Under the accrual model, government grants relating to revenue are recognised on a systematic basis over the periods in which the company recognises the related costs for which the grant is intended to compensate. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs are recognised in income in the period in which it becomes receivable.

Bristol Child Care Limited

Notes to the financial statements (continued) Year ended 30 April 2017

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event; it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the Balance Sheet and the amount of the provision as an expense.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Staff costs

The average number of persons employed by the company during the year, including the directors was 53 (2016: 53).

4. Profit before taxation

Profit before taxation is stated after charging:

	2017 £	2016 £
Amortisation of intangible assets	9,725	9,725
Depreciation of tangible assets	7,194	7,252

5. Intangible assets

	Goodwill £	Total £
Cost		
At 1 May 2016 and 30 April 2017	194,500	194,500
Amortisation		
At 1 May 2016	87,525	87,525
Charge for the year	9,725	9,725
At 30 April 2017	97,250	97,250
Carrying amount		
At 30 April 2017	97,250	97,250
At 30 April 2016	106,975	106,975

Bristol Child Care Limited

Notes to the financial statements (continued) Year ended 30 April 2017

6. Tangible assets

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 May 2016	41,606	2,115	43,721
Additions	3,314	-	3,314
Disposals	(396)	-	(396)
At 30 April 2017	<u>44,524</u>	<u>2,115</u>	<u>46,639</u>
Depreciation			
At 1 May 2016	16,217	2,115	18,332
Charge for the year	7,194	-	7,194
Disposals	(132)	-	(132)
At 30 April 2017	<u>23,279</u>	<u>2,115</u>	<u>25,394</u>
Carrying amount			
At 30 April 2017	<u>21,245</u>	<u>-</u>	<u>21,245</u>
At 30 April 2016	<u>25,389</u>	<u>-</u>	<u>25,389</u>

7. Debtors

	2017 £	2016 £
Trade debtors	15,251	18,113
Prepayments and accrued income	4,099	1,831
Other debtors	899	100
	<u>20,249</u>	<u>20,044</u>

Bristol Child Care Limited

Notes to the financial statements (continued) **Year ended 30 April 2017**

8. Creditors: amounts falling due within one year

	2017	2016
	£	£
Trade creditors	14,263	2,974
Accruals and deferred income	80,331	85,165
Corporation tax	21,066	11,885
Social security and other taxes	6,367	7,198
Director loan accounts	2,861	2,861
Other creditors	3,135	3,716
	<u>128,023</u>	<u>113,799</u>

9. Called up share capital

Issued, called up and fully paid

	2017		2016	
	No	£	No	£
Ordinary A shares of £1.00 each	70	70	70	70
Ordinary B shares of £1.00 each	30	30	30	30
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

10. Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 1 May 2015.

Reconciliation of equity

No transitional adjustments were required.

Reconciliation of profit or loss for the year

No transitional adjustments were required.