

**Abbreviated Unaudited Accounts**  
**for the Year Ended 31 March 2016**  
**for**  
**Orchard Private Day Nurseries Limited**

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for the Year Ended 31 March 2016**

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**Orchard Private Day Nurseries Limited**

**Company Information  
for the Year Ended 31 March 2016**

**DIRECTOR:** D Williams

**REGISTERED OFFICE:** 104 Derby Road  
Chellaston  
Derby  
Derbyshire  
DE73 6RF

**REGISTERED NUMBER:** 03704595 (England and Wales)

**ACCOUNTANTS:** M.J.Shapcott & Co. Limited  
Chartered Accountants  
Charter House, Wyvern Court  
Stanier Way  
Wyvern Business Park  
Derby  
DE21 6BF

**Chartered Accountants' Report to the Director  
on the Unaudited Financial Statements of  
Orchard Private Day Nurseries Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Orchard Private Day Nurseries Limited for the year ended 31 March 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the director of Orchard Private Day Nurseries Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Orchard Private Day Nurseries Limited and state those matters that we have agreed to state to the director of Orchard Private Day Nurseries Limited in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Orchard Private Day Nurseries Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Orchard Private Day Nurseries Limited. You consider that Orchard Private Day Nurseries Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Orchard Private Day Nurseries Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

M.J.Shapcott & Co. Limited  
Chartered Accountants  
Charter House, Wyvern Court  
Stanier Way  
Wyvern Business Park  
Derby  
DE21 6BF

12 July 2016

**Orchard Private Day Nurseries Limited (Registered number: 03704595)**

**Abbreviated Balance Sheet  
31 March 2016**

	Notes	2016 £	£	2015 £	£
<b>FIXED ASSETS</b>					
Tangible assets	2		24,921		31,928
<b>CURRENT ASSETS</b>					
Stocks		4,055		2,993	
Debtors		1,049,491		1,204,516	
Cash at bank and in hand		<u>2,014</u>		<u>1,174</u>	
		1,055,560		1,208,683	
<b>CREDITORS</b>					
Amounts falling due within one year		<u>158,150</u>		<u>333,665</u>	
<b>NET CURRENT ASSETS</b>			<u>897,410</u>		<u>875,018</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			922,331		906,946
<b>PROVISIONS FOR LIABILITIES</b>			<u>3,661</u>		<u>4,772</u>
<b>NET ASSETS</b>			<u>918,670</u>		<u>902,174</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	3		2		2
Profit and loss account			<u>918,668</u>		<u>902,172</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>918,670</u>		<u>902,174</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 12 July 2016 and were signed by:

D Williams - Director

**Notes to the Abbreviated Accounts  
for the Year Ended 31 March 2016**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**Turnover**

Turnover is measured at the invoiced value of services provided net of discounts. Turnover from the services provided is recognised when the service has been provided, the amount of turnover can be measured reliably and when it is probable that the economic benefits associated will transfer to the company, typically on delivery of the service.

**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	- 15% on reducing balance
Toys	- 25% on cost
Equipment	- 15% on cost
Outdoor play equipment	- 10% on cost
Computer equipment	- 33% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Deferred tax**

Deferred tax is recognised in respect of all material timing differences that have originated but not reversed at the balance sheet date.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account 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 the profit and loss account in the period to which they relate.

**2. TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2015	188,353
Additions	394
At 31 March 2016	<u>188,747</u>
<b>DEPRECIATION</b>	
At 1 April 2015	156,425
Charge for year	7,401
At 31 March 2016	<u>163,826</u>
<b>NET BOOK VALUE</b>	
At 31 March 2016	<u>24,921</u>
At 31 March 2015	<u>31,928</u>

**Orchard Private Day Nurseries Limited (Registered number: 03704595)**

**Notes to the Abbreviated Accounts - continued  
for the Year Ended 31 March 2016**

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2015 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**4. ULTIMATE PARENT COMPANY**

Willow Holdings Limited holds 100% of the issued share capital of the company.

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.