

Abbreviated Unaudited Accounts
for the Year Ended 31 March 2014
for
Orchard Private Day Nurseries Limited

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for the Year Ended 31 March 2014**

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Orchard Private Day Nurseries Limited

**Company Information
for the Year Ended 31 March 2014**

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 three to five) 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 2014 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.

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. 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

30 May 2014

Orchard Private Day Nurseries Limited (Registered number: 03704595)

**Abbreviated Balance Sheet
31 March 2014**

	Notes	2014 £	£	2013 £	£
FIXED ASSETS					
Tangible assets	2		39,842		35,896
CURRENT ASSETS					
Stocks		4,476		3,520	
Debtors		1,190,065		1,186,493	
Cash at bank and in hand		2,932		4,739	
		<u>1,197,473</u>		<u>1,194,752</u>	
CREDITORS					
Amounts falling due within one year		<u>360,720</u>		<u>362,613</u>	
NET CURRENT ASSETS			<u>836,753</u>		<u>832,139</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			876,595		868,035
PROVISIONS FOR LIABILITIES			<u>6,000</u>		<u>4,779</u>
NET ASSETS			<u><u>870,595</u></u>		<u><u>863,256</u></u>
CAPITAL AND RESERVES					
Called up share capital	3		2		2
Profit and loss account			<u>870,593</u>		<u>863,254</u>
SHAREHOLDERS' FUNDS			<u><u>870,595</u></u>		<u><u>863,256</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2014.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2014 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.

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 30 May 2014 and were signed by:

D Williams - Director

The notes form part of these abbreviated accounts

**Notes to the Abbreviated Accounts
for the Year Ended 31 March 2014**

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 April 2008).

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.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 April 2013	166,737
Additions	19,286
Disposals	(103)
At 31 March 2014	<u>185,920</u>
DEPRECIATION	
At 1 April 2013	130,841
Charge for year	15,299
Eliminated on disposal	(62)
At 31 March 2014	<u>146,078</u>
NET BOOK VALUE	
At 31 March 2014	<u>39,842</u>
At 31 March 2013	<u>35,896</u>

Notes to the Abbreviated Accounts - continued
for the Year Ended 31 March 2014

3. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2014 £	2013 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

4. **CONTROLLING PARTY**

The company's ultimate holding company is Willoe Holdings Limited.

The director, D Williams, holds 100% of the issued share capital of Willoe Holdings Limited.

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.