

Registration number 04028979

# Debucare Limited

trading as St Michel's Nursery

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2013

Beevers & Co  
Chartered Accountants  
44 Chatsworth Gardens  
London  
W3 9LW

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**Debucare Limited**  
**trading as St Michel's Nursery**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**Chartered Accountants' Report to the Board of Directors on the Preparation of the  
Unaudited Statutory Accounts of  
Debucare Limited  
trading as St Michel's Nursery  
for the Year Ended 31 July 2013**


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Debucare Limited for the year ended 31 July 2013 set out on pages 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 Board of Directors of Debucare Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Debucare Limited and state those matters that we have agreed to state to them, as a body, 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 Debucare Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Debucare Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Debucare Limited. You consider that Debucare 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 accounts of Debucare 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 accounts.

  
Beevers & Co  
Chartered Accountants  
44 Chatsworth Gardens  
London  
W3 9LW

23 September 2013

**Debucare Limited**  
**trading as St Michel's Nursery**  
**(Registration number: 04028979)**  
**Abbreviated Balance Sheet at 31 July 2013**

	Note	2013 £	2012 £
<b>Fixed assets</b>			
Tangible fixed assets		7,102	8,878
<b>Current assets</b>			
Stocks		1,200	1,200
Cash at bank and in hand		89,756	58,667
		90,956	59,867
Creditors Amounts falling due within one year		(74,408)	(53,080)
Net current assets		16,548	6,787
Net assets		23,650	15,665
<b>Capital and reserves</b>			
Called up share capital	3	1,000	1,000
Profit and loss account		22,650	14,665
Shareholders' funds		23,650	15,665


For the year ending 31 July 2013 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime

Approved by the Board on 23 September 2013 and signed on its behalf by

  
Mrs D Goldberg  
Director

**Debucare Limited**  
**trading as St Michel's Nursery**

**Notes to the Abbreviated Accounts for the Year Ended 31 July 2013**

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers

**Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office Equipment	Reducing balance method 20%

**Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Debucare Limited**  
**trading as St Michel's Nursery**

**Notes to the Abbreviated Accounts for the Year Ended 31 July 2013**

..... *continued*

**2 Fixed assets**

	Intangible assets £	Tangible assets £	Total £
<b>Cost</b>			
At 1 August 2012	35,000	32,662	67,662
At 31 July 2013	35,000	32,662	67,662
<b>Depreciation</b>			
At 1 August 2012	35,000	23,784	58,784
Charge for the year	-	1,776	1,776
At 31 July 2013	35,000	25,560	60,560
<b>Net book value</b>			
At 31 July 2013	-	7,102	7,102
At 31 July 2012	-	8,878	8,878

**3 Share capital**

**Allotted, called up and fully paid shares**

	2013		2012	
	No.	£	No	£
Ordinary of £1 each	1,000	1,000	1,000	1,000
of £0 00 each	-	-	-	-
	1,000	1,000	1,000	1,000