

Registration number: 04028979

Debucare Limited

trading as St Michel's Nursery

Unaudited Abbreviated Accounts

for the Year Ended 31 July 2014

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

WEDNESDAY



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COMPANIES HOUSE

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 Director on the Preparation of the Unaudited
Statutory Accounts of
Debucare Limited
trading as St Michel's Nursery
for the Year Ended 31 July 2014**

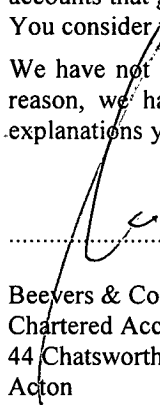
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Debucare Limited for the year ended 31 July 2014 set out on pages from the company's accounting records and from information and explanations you have given us.

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.

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. 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
Acton
London
W3 9LW

8 September 2014

Debucare Limited
trading as St Michel's Nursery
(Registration number: 04028979)
Abbreviated Balance Sheet at 31 July 2014

	Note	2014 £	2013 £
Fixed assets			
Tangible fixed assets		7,725	7,102
Current assets			
Stocks		1,200	1,200
Cash at bank and in hand		99,624	89,756
		100,824	90,956
Creditors: Amounts falling due within one year		(72,497)	(74,408)
Net current assets		28,327	16,548
Net assets		36,052	23,650
Capital and reserves			
Called up share capital	3	1,000	1,000
Profit and loss account		35,052	22,650
Shareholders' funds		36,052	23,650

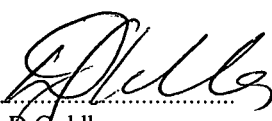
For the year ending 31 July 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

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

The director acknowledges her 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 director on 8 September 2014


.....
Mrs D Goldberg
Director

Debucare Limited
trading as St Michel's Nursery

Notes to the Abbreviated Accounts for the Year Ended 31 July 2014

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.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

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:

Asset class	Depreciation method and rate
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 2014

..... *continued*

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 August 2013	35,000	32,662	67,662
Additions	-	2,554	2,554
At 31 July 2014	35,000	35,216	70,216
Depreciation			
At 1 August 2013	35,000	25,560	60,560
Charge for the year	-	1,931	1,931
At 31 July 2014	35,000	27,491	62,491
Net book value			
At 31 July 2014	-	7,725	7,725
At 31 July 2013	-	7,102	7,102

3 Share capital

Allotted, called up and fully paid shares

	2014		2013	
	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