

**Registered Number 04874942**

**ABC DAY NURSERY & PRE-SCHOOL LTD**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

	Notes	2015 £	2014 £
<b>Fixed assets</b>			
Tangible assets	2	53,088	6,775
		<u>53,088</u>	<u>6,775</u>
<b>Current assets</b>			
Debtors		4,500	10,110
Cash at bank and in hand		24,269	11,824
		<u>28,769</u>	<u>21,934</u>
<b>Creditors: amounts falling due within one year</b>		(21,847)	(18,781)
<b>Net current assets (liabilities)</b>		<u>6,922</u>	<u>3,153</u>
<b>Total assets less current liabilities</b>		<u>60,010</u>	<u>9,928</u>
<b>Creditors: amounts falling due after more than one year</b>		-	(2,290)
<b>Accruals and deferred income</b>		(32,000)	-
<b>Total net assets (liabilities)</b>		<u>28,010</u>	<u>7,638</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		27,910	7,538
<b>Shareholders' funds</b>		<u>28,010</u>	<u>7,638</u>

- For the year ending 31 March 2015 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 31 December 2015

And signed on their behalf by:

**B HILL, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2015****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

This represents fees receivable.

**Tangible assets depreciation policy**

Depreciation is provided at the following annual rates:

Improvements to leasehold property - 10% straight-line

Plant, fixtures and fittings - 25% reducing balance

Motor vehicle - 25% reducing balancing

**Other accounting policies**

Leased assets:

Tangible fixed assets financed by leasing agreements that give rights approximating to ownership ("finance leases") are capitalized, and outstanding lease instalments are shown under creditors.

Depreciation on such assets, which is calculated on the above basis, and the interest element of the leasing payments are charged to revenue, as are charges arising under operating leases.

**2 Tangible fixed assets**

	£
<b>Cost</b>	
At 1 April 2014	21,367
Additions	53,416
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>74,783</u>
<b>Depreciation</b>	
At 1 April 2014	14,592
Charge for the year	7,103
On disposals	-
At 31 March 2015	<u>21,695</u>
<b>Net book values</b>	
At 31 March 2015	<u>53,088</u>
At 31 March 2014	<u>6,775</u>

**3 Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2015</i>	<i>2014</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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