

Registered number
06309299

FUN FROGS DAY NURSERY LIMITED

Filleted Abridged Accounts

31 March 2018

FUN FROGS DAY NURSERY LIMITED**Registered number:** 06309299**Abridged Balance Sheet****as at 31 March 2018**

	Notes	2018 £	2017 £
Fixed assets			
Tangible assets	2	11,360	20,983
Current assets			
Debtors		48,566	15,810
Cash at bank and in hand		8,875	89,902
		<u>57,441</u>	<u>105,712</u>
Creditors: amounts falling due within one year		(25,481)	(20,209)
Net current assets		<u>31,960</u>	<u>85,503</u>
Total assets less current liabilities		<u>43,320</u>	<u>106,486</u>
Provisions for liabilities		(2,158)	(2,643)
Net assets		<u>41,162</u>	<u>103,843</u>
Capital and reserves			
Called up share capital		4	4
Profit and loss account		41,158	103,839
Shareholders' funds		<u>41,162</u>	<u>103,843</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with Section 444(2A) of the Companies Act 2006.

N Richardson

Director

Approved by the board on 20 February 2019

FUN FROGS DAY NURSERY LIMITED

Notes to the Abridged Accounts

for the year ended 31 March 2018

1 Accounting policies

Basis of preparation

The abridged accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Motor vehicles	25% reducing basis
Plant and machinery	15% reducing basis
Fixtures, fittings, tools and equipment	15% reducing basis

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back

to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Tangible fixed assets

	Total
	£
Cost	
At 1 April 2017	51,883
Additions	11,601
Disposals	(48,885)
At 31 March 2018	<u>14,599</u>
Depreciation	
At 1 April 2017	30,900
Charge for the year	2,005
On disposals	(29,666)
At 31 March 2018	<u>3,239</u>
Net book value	
At 31 March 2018	<u>11,360</u>
At 31 March 2017	<u>20,983</u>

3 Controlling party

The controlling party as at 31 March 2016 was the director by virtue of her holding of 100% of the issued share capital of the company.

4 Other information

FUN FROGS DAY NURSERY LIMITED is a private company limited by shares and incorporated in England. Its registered office is:

1 Chuch Mews
Churchill Way
Macclesfield
Cheshire

SK11 6AY

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