

**SUMMER BOARDING COURSES LIMITED**  
**UNAUDITED ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD FROM 01 OCTOBER 2014 TO 23 FEBRUARY 2015**

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FRIDAY



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COMPANIES HOUSE

**SUMMER BOARDING COURSES LIMITED**  
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**SUMMER BOARDING COURSES LIMITED**  
**(REGISTRATION NUMBER 06697050)**  
**ABBREVIATED BALANCE SHEET**  
**AT 23 FEBRUARY 2015**

	Note	23 February 2015 £	30 September 2014 £
<b>Fixed assets</b>			
Tangible fixed assets	2	48,331	48,279
<b>Current assets</b>			
Debtors		1,598,117	65,797
Cash at bank and in hand		685,552	834,921
		<u>2,283,669</u>	<u>900,718</u>
Creditors Amounts falling due within one year		<u>(2,038,663)</u>	<u>(257,461)</u>
Net current assets		<u>245,006</u>	<u>643,257</u>
Total assets less current liabilities		<u>293,337</u>	<u>691,536</u>
Provisions for liabilities		<u>(10,863)</u>	<u>(10,863)</u>
Net assets		<u>282,474</u>	<u>680,673</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		<u>282,472</u>	<u>680,671</u>
Shareholders' funds		<u>282,474</u>	<u>680,673</u>

For the period ended 23 February 2015 the company was entitled to exemption from audit 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 within Part 15 of the Companies Act 2006

Approved by the Board and authorised for issue on 26 Jan 2016 and signed on its behalf by

  
J A Pickles  
Director

**SUMMER BOARDING COURSES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 23 FEBRUARY 2015**

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**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 provision of education services

**Tangible fixed assets and 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>
Fixtures and fittings	20% reducing balance
Office equipment	25% reducing balance

**Deferred tax**

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE

Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date

**Hire purchase and leasing**

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term

**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.

**SUMMER BOARDING COURSES LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**FOR THE PERIOD ENDED 23 FEBRUARY 2015**

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**2 Fixed assets**

	<b>Tangible assets £</b>
<b>Cost</b>	
At 1 October 2014	76,162
Additions	<u>5,248</u>
At 23 February 2015	<u>81,410</u>
<b>Depreciation</b>	
At 1 October 2014	27,883
Charge for the period	<u>5,196</u>
At 23 February 2015	<u>33,079</u>
<b>Net book value</b>	
At 23 February 2015	<u>48,331</u>
At 30 September 2014	<u>48,279</u>

**3 Share capital**

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

	<b>23 February 2015</b>		<b>30 September 2014</b>	
	<b>No.</b>	<b>£</b>	<b>No.</b>	<b>£</b>
Ordinary of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>