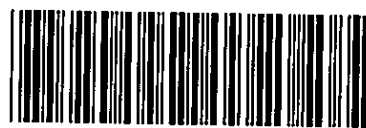


SUMMER BOARDING COURSES LIMITED
ABBREVIATED ACCOUNTS
FOR THE PERIOD FROM 24 FEBRUARY 2015 TO 30 SEPTEMBER 2015

FRIDAY



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04/03/2016

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COMPANIES HOUSE

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

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**INDEPENDENT AUDITOR'S REPORT TO
SUMMER BOARDING COURSES LIMITED
UNDER SECTION 449 OF THE COMPANIES ACT 2006**

We have examined the abbreviated accounts set out on pages 2 to 4 together with the financial statements of Summer Boarding Courses Limited for the period from 24 February 2015 to 30 September 2015 prepared under section 396 of the Companies Act 2006

This report is made solely to the company in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to them in an auditor's report on abbreviated accounts and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors


The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts have been properly prepared in accordance with the regulations made under that section.



Andrew Brookes (Senior Statutory Auditor)
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date


28 January 2016

SUMMER BOARDING COURSES LIMITED
(REGISTRATION NUMBER 06697050)
ABBREVIATED BALANCE SHEET
AT 30 SEPTEMBER 2015

	Note	30 September 2015 £	23 February 2015 £
Fixed assets			
Tangible fixed assets	2	88,057	48,331
Current assets			
Stocks		38,373	-
Debtors		1,435,387	1,598,117
Cash at bank and in hand		124,415	685,552
		1,598,175	2,283,669
Creditors Amounts falling due within one year		(448,327)	(2,038,663)
Net current assets		1,149,848	245,006
Total assets less current liabilities		1,237,905	293,337
Provisions for liabilities		(12,367)	(10,863)
Net assets		1,225,538	282,474
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		1,225,536	282,472
Shareholders' funds		1,225,538	282,474

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 30 SEPTEMBER 2015

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 January 2015)

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

Asset class	Depreciation method and rate
Fixtures and fittings	20% reducing balance
Office equipment	25% - 33% reducing balance
Academic materials	33% reducing balance

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

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 30 SEPTEMBER 2015

2 Fixed assets

	Tangible assets £
Cost	
At 24 February 2015	81,410
Additions	<u>68,373</u>
At 30 September 2015	<u>149,783</u>
Depreciation	
At 24 February 2015	33,079
Charge for the period	<u>28,647</u>
At 30 September 2015	<u>61,726</u>
Net book value	
At 30 September 2015	<u>88,057</u>
At 23 February 2015	<u>48,331</u>

3 Share capital

Allotted, called up and fully paid shares

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