

Registration number: 06697050

SUMMER BOARDING COURSES LIMITED
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2016

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT



**SUMMER BOARDING COURSES LIMITED
INDEPENDENT AUDITOR'S REPORT
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 year ended 30 September 2016 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 audit 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 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 audit work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditor

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.


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

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date:

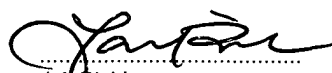
6 March 2017

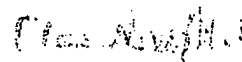
SUMMER BOARDING COURSES LIMITED
(REGISTRATION NUMBER: 06697050)
ABBREVIATED BALANCE SHEET AS AT 30 SEPTEMBER 2016

	Note	30 September 2016 £	30 September 2015 £ (As restated)
Fixed assets			
Intangible assets	2	46,863	-
Tangible assets	2	<u>100,408</u>	<u>88,057</u>
		<u>147,271</u>	<u>88,057</u>
Current assets			
Stocks		50,000	38,373
Debtors		1,671,431	1,435,387
Cash at bank and in hand		<u>184,848</u>	<u>124,415</u>
		1,906,279	1,598,175
Creditors: Amounts falling due within one year		<u>(832,764)</u>	<u>(637,711)</u>
Net current assets		<u>1,073,515</u>	<u>960,464</u>
Total assets less current liabilities		1,220,786	1,048,521
Provisions for liabilities		<u>(9,822)</u>	<u>(12,367)</u>
Net assets		<u>1,210,964</u>	<u>1,036,154</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		<u>1,210,962</u>	<u>1,036,152</u>
Shareholders funds		<u>1,210,964</u>	<u>1,036,154</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 1/3/17 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 2016**

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.

Intangible assets

Intangible assets are stated in the balance sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Website costs	50% straight line

Tangible fixed assets and depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost, 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.

Provisions

A provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

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.

Leasing

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

SUMMER BOARDING COURSES LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2016

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 October 2015	-	149,783	149,783
Additions	93,726	51,948	145,674
At 30 September 2016	93,726	201,731	295,457
Depreciation			
At 1 October 2015	-	61,726	61,726
Charge for the year	46,863	39,597	86,460
At 30 September 2016	46,863	101,323	148,186
Net book value			
At 30 September 2016	46,863	100,408	147,271
At 30 September 2015	-	88,057	88,057

3 Share capital

Allotted, called up and fully paid shares

	30 September 2016		30 September 2015	
	No.	£	No.	£
Ordinary shares of £1 each	2	2	2	2

4 Control

The company is controlled by Dukes Summer Schools Limited, a company incorporated in England and Wales.

The ultimate parent company is Dukes Education Limited, a company incorporated in England and Wales, which has no single controlling party.