

**THE YEW TREE KIDS LTD
ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 JANUARY 2016**

The Yew Tree Kids Ltd
Company No. 07134259
Abbreviated Balance Sheet 31 January 2016

		2016		2015	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible Assets	2		138,178		158,398
Tangible Assets	3		-		5,988
Investments	4		480,870		-
			619,048		164,386
CURRENT ASSETS					
Debtors		25,775		54,406	
Cash at bank and in hand		1,908		6	
		27,683		54,412	
Creditors: Amounts Falling Due Within One Year					
		(137,723)		(55,835)	
NET CURRENT ASSETS (LIABILITIES)					
			(110,040)		(1,423)
TOTAL ASSETS LESS CURRENT LIABILITIES					
			509,008		162,963
Creditors: Amounts Falling Due After More Than One Year					
	5		(465,442)		(129,000)
NET ASSETS					
			43,566		33,963
CAPITAL AND RESERVES					
Called up share capital	6		100		100
Profit and Loss Account			43,466		33,863
SHAREHOLDERS' FUNDS					
			43,566		33,963

The Yew Tree Kids Ltd
Company No. 07134259
Abbreviated Balance Sheet (continued) 31 January 2016

For the year ending 31 January 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 abbreviated accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

Mrs Rachel Luntz

25 November 2016

The Yew Tree Kids Ltd
Notes to the Abbreviated Accounts
For The Year Ended 31 January 2016

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Intangible Fixed Assets and Amortisation - Goodwill

Goodwill is the difference between amounts paid on the acquisition of a business and the fair value of the separable net assets. It is amortised to profit and loss account over its estimated economic life of 10 years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	straight line over 4 years
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1.5. Deferred Taxation

The charge for taxation takes into account taxation deferred as a result of timing differences between the treatment of certain items for taxation and accounting purposes. In general, deferred taxation is recognised in respect of timing differences that have originated but not reversed at the balance sheet date. However, deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted. Deferred taxation is measured on a non-discounted basis at the tax rates that are expected to apply in periods in which the timing differences reverse, based on tax rates and the law enacted or substantively enacted at the balance sheet date.

2. Intangible Assets

	Total
Cost	£
As at 1 February 2015	202,208
As at 31 January 2016	202,208
Amortisation	
As at 1 February 2015	43,810
Provided during the period	20,220
As at 31 January 2016	64,030
Net Book Value	
As at 31 January 2016	138,178
As at 1 February 2015	158,398

The Yew Tree Kids Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 January 2016

3. Tangible Assets

	Total
	£
Cost	
As at 1 February 2015	62,504
As at 31 January 2016	62,504
Depreciation	
As at 1 February 2015	56,516
Provided during the period	5,988
As at 31 January 2016	62,504
Net Book Value	
As at 31 January 2016	-
As at 1 February 2015	5,988

4. Investments

	Unlisted
	£
Cost	
As at 1 February 2015	-
Additions	480,870
As at 31 January 2016	480,870
Provision	
As at 1 February 2015	-
As at 31 January 2016	-
Net Book Value	
As at 31 January 2016	480,870
As at 1 February 2015	-

In January 2016 the company acquired the entire share capital of Sunnybank Childrens Nursery (Chepstow) Limited

5. Creditors: Amounts Falling Due After More Than One Year

	2016	2015
	£	£
Bank loans	465,442	-
Other creditors	-	129,000
	465,442	129,000

The Yew Tree Kids Ltd
Notes to the Abbreviated Accounts (continued)
For The Year Ended 31 January 2016

6. Share Capital

	Value	Number	2016	2015
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1.00	100	100	100

7. Transactions With and Loans to Directors

Included within Debtors are the following loans to directors:

	As at 1 February 2015	Amounts advanced	Amounts repaid	As at 31 January 2016
	£	£	£	£
Mrs Rachel Luntz	36,015	-	36,015	-

The above loan is unsecured, subject to interest at 3.25% and repayable on demand.

Dividends paid to directors

	2016	2015
	£	£
Mrs Rachel Luntz	31,000	60,000

8. Ultimate Controlling Party

The company's ultimate controlling party is Mrs Rachel Luntz by virtue of her ownership of 100% of the issued share capital in the company.

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