

Registered Number 07134259

THE YEW TREE KIDS LTD

Abbreviated Accounts

31 January 2015

Abbreviated Balance Sheet as at 31 January 2015

	Notes	2015	2014
		£	£
Called up share capital not paid		-	-
Fixed assets			
Intangible assets	2	158,398	168,508
Tangible assets	3	5,988	16,796
		<u>164,386</u>	<u>185,304</u>
Current assets			
Debtors		54,406	77,666
Cash at bank and in hand		6	-
		<u>54,412</u>	<u>77,666</u>
Creditors: amounts falling due within one year		(55,835)	(56,780)
Net current assets (liabilities)		<u>(1,423)</u>	<u>20,886</u>
Total assets less current liabilities		<u>162,963</u>	<u>206,190</u>
Creditors: amounts falling due after more than one year		(129,000)	(159,000)
Provisions for liabilities		-	(1,695)
Total net assets (liabilities)		<u>33,963</u>	<u>45,495</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		33,863	45,395
Shareholders' funds		<u>33,963</u>	<u>45,495</u>

- For the year ending 31 January 2015 the company was entitled to exemption 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.

Approved by the Board on 17 April 2015

And signed on their behalf by:

A LUNTZ, Director

Notes to the Abbreviated Accounts for the period ended 31 January 2015**1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

Turnover policy

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% straight line

Other accounting policies**Goodwill**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 years.

Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions: 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 tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2 Intangible fixed assets

	£
Cost	
At 1 February 2014	202,208
Additions	-
Disposals	-
Revaluations	-

Transfers	-
At 31 January 2015	<u>202,208</u>
Amortisation	
At 1 February 2014	33,700
Charge for the year	10,110
On disposals	-
At 31 January 2015	<u>43,810</u>
Net book values	
At 31 January 2015	<u>158,398</u>
At 31 January 2014	<u>168,508</u>

3 Tangible fixed assets

	£
Cost	
At 1 February 2014	62,504
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 January 2015	<u>62,504</u>
Depreciation	
At 1 February 2014	45,708
Charge for the year	10,808
On disposals	-
At 31 January 2015	<u>56,516</u>
Net book values	
At 31 January 2015	<u>5,988</u>
At 31 January 2014	<u>16,796</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	2015	2014
	£	£
100 Ordinary shares of £1 each	100	100

5 Transactions with directors

Name of director receiving advance or credit:	R LUNTZ
Description of the transaction:	Advances to Directors
Balance at 1 February 2014:	£ 77,666
Advances or credits made:	-
Advances or credits repaid:	-
Balance at 31 January 2015:	<u>£ 77,666</u>

Advances to directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

Amount owing

2015 £ 36,015; 2014 £ 77,666

Maximum in year

£ 77,666

The company operates from premises owned by the directors. The annual rent is at market value of £31,700 per annum.

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