

**Registered Number 07172672**

**ELM ROAD DAY NURSERY LTD**

**Abbreviated Accounts**

**31 March 2013**

## Abbreviated Balance Sheet as at 31 March 2013

	<i>Notes</i>	<i>2013</i>	<i>2012</i>
		£	£
<b>Fixed assets</b>			
Intangible assets	2	92,500	97,500
Tangible assets	3	5,069	4,744
		<u>97,569</u>	<u>102,244</u>
<b>Current assets</b>			
Stocks		5,000	4,000
Debtors		1,578	1,091
Cash at bank and in hand		78,904	38,508
		<u>85,482</u>	<u>43,599</u>
<b>Creditors: amounts falling due within one year</b>		<u>(178,419)</u>	<u>(144,898)</u>
<b>Net current assets (liabilities)</b>		<u>(92,937)</u>	<u>(101,299)</u>
<b>Total assets less current liabilities</b>		<u>4,632</u>	<u>945</u>
<b>Total net assets (liabilities)</b>		<u><u>4,632</u></u>	<u><u>945</u></u>
<b>Capital and reserves</b>			
Called up share capital	4	100	100
Profit and loss account		4,532	845
<b>Shareholders' funds</b>		<u><u>4,632</u></u>	<u><u>945</u></u>

- For the year ending 31 March 2013 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 10 October 2013

And signed on their behalf by:

**Mr S Patel, Director**

**Notes to the Abbreviated Accounts for the period ended 31 March 2013****1 Accounting Policies****Basis of measurement and preparation of accounts**

The accounts are 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 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**

Fixtures, fittings and equipment - 15% Reducing balance

**Intangible assets amortisation policy**

Goodwill :

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

**Other accounting policies**

Stock :

Stock is valued at the lower of cost and net realisable value.

**2 Intangible fixed assets**

	£
<b>Cost</b>	
At 1 April 2012	100,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2013	<u>100,000</u>
<b>Amortisation</b>	
At 1 April 2012	2,500
Charge for the year	5,000
On disposals	-
At 31 March 2013	<u>7,500</u>
<b>Net book values</b>	
At 31 March 2013	<u>92,500</u>
At 31 March 2012	<u>97,500</u>

### 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2012	5,129
Additions	1,220
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2013	<u>6,349</u>
<b>Depreciation</b>	
At 1 April 2012	385
Charge for the year	895
On disposals	-
At 31 March 2013	<u>1,280</u>
<b>Net book values</b>	
At 31 March 2013	<u>5,069</u>
At 31 March 2012	<u>4,744</u>

### 4 Called Up Share Capital

Allotted, called up and fully paid:

	2013	2012
	£	£
100 Ordinary shares of £1 each	100	100

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