REGISTERED NUMBER: 07678676 (England and Wales)

Unaudited Financial Statements

for the Year Ended 31 March 2018

for

Second Steps Day Nursery Limited

Contents of the Financial Statements for the year ended 31 March 2018

Second Steps Day Nursery Limited

Company Information
for the year ended 31 March 2018

DIRECTOR:	Mrs S A Watson
REGISTERED OFFICE:	Lancaster House Sopwith Crescent Shotgate Wickford Essex SS11 8YU
REGISTERED NUMBER:	07678676 (England and Wales)
ACCOUNTANTS:	Macrays Accountants & Business Advisers Lancaster House Sopwith Crescent Shotgate Wickford Essex SS11 8YU

Abridged Balance Sheet
31 March 2018

	Notes	2018 £	2018 £	2017 £	2017 £
FIXED ASSETS					
Intangible assets	4		-		-
Tangible assets	5		25,209		9,778
			25,209		9,778
CURRENT ASSETS					
Debtors		36,172		29,077	
Cash at bank and in hand		16,888		22,277	
		53,060		51,354	
CREDITORS					
Amounts falling due within one year		51,561		42,714	
NET CURRENT ASSETS			1,499		8,640
TOTAL ASSETS LESS CURRENT LIABILITIES			26,708		18,418
CREDITORS					
Amounts falling due after more than one year			7,584		-
NET ASSETS			19,124		18,418
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings	6		19,024		18,318
SHAREHOLDERS' FUNDS			19,124		18,418

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

continued...

Abridged Balance Sheet - continued
31 March 2018

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Balance Sheet for the year ended 31 March 2018 in accordance with Section 444(2A) of the Companies Act 2006.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 27 November 2018 and were signed by:

Mrs S A Watson - Director

Notes to the Financial Statements
for the year ended 31 March 2018

1. STATUTORY INFORMATION

Second Steps Day Nursery Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2011, is being amortised evenly over its estimated useful life of three years.

Intangible assets
Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

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3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 28 (2017 - 17) .

4. **INTANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 April 2017 and 31 March 2018	81,000
AMORTISATION	
At 1 April 2017 and 31 March 2018	81,000
NET BOOK VALUE	
At 31 March 2018	-
At 31 March 2017	-

5. **TANGIBLE FIXED ASSETS**

	Totals £
COST	
At 1 April 2017	23,769
Additions	89,255
Disposals	(24,722)
Grants	(52,785)
Transfer to ownership	12,867
At 31 March 2018	48,384
DEPRECIATION	
At 1 April 2017	13,991
Charge for year	9,184
At 31 March 2018	23,175
NET BOOK VALUE	
At 31 March 2018	25,209
At 31 March 2017	9,778

6. **RESERVES**

	Retained earnings £
At 1 April 2017	18,318
Profit for the year	85,706
Dividends	(85,000)
At 31 March 2018	19,024