

BRIGHT START EARLY YEARS LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2017

BRIGHT START EARLY YEARS LTD
UNAUDITED ACCOUNTS
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BRIGHT START EARLY YEARS LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 30 NOVEMBER 2017

Directors	Beth Trantham N Trantham
Company Number	09331267 (England and Wales)
Registered Office	Hawk House The Farthings Chivenor North Devon EX31 4AZ
Accountants	North Devon Accounts Unit 10 Velator Way Braunton Devon EX33 2FB

BRIGHT START EARLY YEARS LTD
STATEMENT OF FINANCIAL POSITION
AS AT 30 NOVEMBER 2017

	Notes	2017 £	2016 £
Fixed assets			
Tangible assets	<u>4</u>	701	701
Current assets			
Debtors	5	4,373	1,064
Cash at bank and in hand		2,525	142
		<u>6,898</u>	<u>1,206</u>
Creditors: amounts falling due within one year	<u>6</u>	(9,989)	(9,450)
Net current liabilities		<u>(3,091)</u>	<u>(8,244)</u>
Net liabilities		<u>(2,390)</u>	<u>(7,543)</u>
Capital and reserves			
Profit and loss account		<u>(2,390)</u>	<u>(7,543)</u>
Shareholders' funds		<u>(2,390)</u>	<u>(7,543)</u>

For the year ending 30 November 2017 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 30 August 2018.

Beth Trantham
Director

Company Registration No. 09331267

BRIGHT START EARLY YEARS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2017

1 Statutory information

Bright Start Early Years Ltd is a private company, limited by shares, registered in England and Wales, registration number 09331267. The registered office is Hawk House, The Farthings, Chivenor, North Devon, EX31 4AZ.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

These financial statements for the year ended 30 November 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 December 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Tangible fixed assets policy

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant & machinery	18%
Fixtures & fittings	18%
Computer equipment	18%

4 Tangible fixed assets

	Fixtures & fittings	Computer equipment	Total
	£	£	£
Cost or valuation			
At 1 December 2016	414	350	764
At 30 November 2017	414	350	764
Depreciation			
At 1 December 2016	-	63	63
At 30 November 2017	-	63	63
Net book value			
At 30 November 2017	414	287	701
At 30 November 2016	414	287	701

BRIGHT START EARLY YEARS LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 NOVEMBER 2017

5 Debtors	2017	2016
	£	£
Trade debtors	4,373	1,064
	<hr/>	<hr/>
6 Creditors: amounts falling due within one year	2017	2016
	£	£
Trade creditors	873	-
Loans from directors	9,116	9,450
	<hr/>	<hr/>
	9,989	9,450
	<hr/>	<hr/>

7 Average number of employees

During the year the average number of employees was 10 (2016: 9).

