

**Registered Number 06710346**

**LITTLE CHERUBS DAY NURSERY (WALLASEY) LTD**

**Abbreviated Accounts**

**31 March 2016**

## Abbreviated Balance Sheet as at 31 March 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		<i>£</i>	<i>£</i>
<b>Fixed assets</b>			
Intangible assets	2	2,000	3,000
Tangible assets	3	4,042	963
		<u>6,042</u>	<u>3,963</u>
<b>Current assets</b>			
Debtors		29,164	25,432
Cash at bank and in hand		45	405
		<u>29,209</u>	<u>25,837</u>
<b>Creditors: amounts falling due within one year</b>		(34,916)	(26,235)
<b>Net current assets (liabilities)</b>		<u>(5,707)</u>	<u>(398)</u>
<b>Total assets less current liabilities</b>		<u>335</u>	<u>3,565</u>
<b>Total net assets (liabilities)</b>		<u>335</u>	<u>3,565</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		333	3,563
<b>Shareholders' funds</b>		<u>335</u>	<u>3,565</u>

- For the year ending 31 March 2016 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 28 June 2016

And signed on their behalf by:

**A Harper, Director**

**W Harper, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 2016

## 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% written down value

**Other accounting policies**

Goodwill - Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 April 2015	10,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>10,000</u>
<b>Amortisation</b>	
At 1 April 2015	7,000
Charge for the year	1,000
On disposals	-
At 31 March 2016	<u>8,000</u>
<b>Net book values</b>	
At 31 March 2016	<u>2,000</u>
At 31 March 2015	<u>3,000</u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 April 2015	5,949
Additions	4,090
Disposals	-
Revaluations	-

	£
Transfers	-
At 31 March 2016	<u>10,039</u>
<b>Depreciation</b>	
At 1 April 2015	4,986
Charge for the year	1,011
On disposals	-
At 31 March 2016	<u>5,997</u>
<b>Net book values</b>	
At 31 March 2016	<u>4,042</u>
At 31 March 2015	<u>963</u>

#### 4 Transactions with directors

Name of director receiving advance or credit:	A Harper
Description of the transaction:	Directors Loan
Balance at 1 April 2015:	£ 14,837
Advances or credits made:	£ 3,877
Advances or credits repaid:	-
Balance at 31 March 2016:	<u>£ 18,714</u>

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Name of director receiving advance or credit:	W Harper
Description of the transaction:	Directors Loan
Balance at 1 April 2015:	£ 9,936
Advances or credits made:	-
Advances or credits repaid:	-
Balance at 31 March 2016:	<u>£ 9,936</u>

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