

Registered Number 03210319

JIGSAW MONTESSORI NURSERY LIMITED

Abbreviated Accounts

30 June 2016

Abbreviated Balance Sheet as at 30 June 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
Fixed assets			
Tangible assets	2	4,718	5,180
		<u>4,718</u>	<u>5,180</u>
Current assets			
Debtors		1,572	989
Cash at bank and in hand		23,624	46,166
		<u>25,196</u>	<u>47,155</u>
Creditors: amounts falling due within one year		(12,135)	(18,342)
Net current assets (liabilities)		<u>13,061</u>	<u>28,813</u>
Total assets less current liabilities		<u>17,779</u>	<u>33,993</u>
Provisions for liabilities		(223)	0
Total net assets (liabilities)		<u>17,556</u>	<u>33,993</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		17,554	33,991
Shareholders' funds		<u>17,556</u>	<u>33,993</u>

- For the year ending 30 June 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 14 October 2016

And signed on their behalf by:

B Dewey, Director

Notes to the Abbreviated Accounts for the period ended 30 June 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 amounts receivable for goods and services provided in the UK less value added tax and trade discounts.

Tangible assets depreciation policy

All fixed assets are initially recorded at cost. Depreciation of fixed assets is calculated to write off their cost less any residual value over their estimated useful lives as follows:

Plant and machinery - 25% reducing balance

Fixtures, fittings and equipment - 25% reducing balance

Other accounting policies

Taxation:

Current tax is measured on expected amounts to be paid based on tax rates enacted or substantively enacted by the balance sheet date.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the balance sheet date, except that the recognition of deferred tax assets is limited to the extent that the company anticipates making sufficient taxable profits in the future to absorb the reversal of the underlying timing differences. Deferred tax balances are not discounted.

2 Tangible fixed assets

	£
Cost	
At 1 July 2015	73,893
Additions	865
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2016	<u>74,758</u>
Depreciation	
At 1 July 2015	68,713
Charge for the year	1,327
On disposals	-
At 30 June 2016	<u>70,040</u>
Net book values	
At 30 June 2016	<u><u>4,718</u></u>

At 30 June 2015

5,180

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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