

COMPANY REGISTRATION NUMBER 03459719

**SUNBEAMS DAY NURSERY LIMITED**

**ABBREVIATED ACCOUNTS**

**31 July 2015**

**BERNARD ATKINS**

Chartered Accountants

205 Wells Road

Knowle

Bristol

BS4 2DF

**SUNBEAMS DAY NURSERY LIMITED**  
**ABBREVIATED BALANCE SHEET**  
**31 July 2015**

	2015	2014	
Note	£	£	£
<b>FIXED ASSETS</b>	<b>2</b>		
Tangible assets		<b>10,012</b>	10,109
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<b>CURRENT ASSETS</b>			
Debtors	<b>18,234</b>		11,643
Cash at bank and in hand	<b>32,049</b>		14,026
		-----	-----
	<b>50,283</b>		25,669
<b>CREDITORS: Amounts falling due within one year</b>	<b>25,554</b>		24,112
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<b>NET CURRENT ASSETS</b>		<b>24,729</b>	1,557
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<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>34,741</b>	11,666
<b>PROVISIONS FOR LIABILITIES</b>		<b>1,430</b>	1,275
		-----	-----
		<b>33,311</b>	10,391
		-----	-----
<b>CAPITAL AND RESERVES</b>			
Called up equity share capital	<b>4</b>		<b>2</b>
Profit and loss account		<b>33,309</b>	10,389
		-----	-----
<b>SHAREHOLDERS' FUNDS</b>		<b>33,311</b>	10,391
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For the year ended 31st July 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 20 April 2016 .

M D OFFER

Company Registration Number: 03459719

**SUNBEAMS DAY NURSERY LIMITED**  
**NOTES TO THE ABBREVIATED ACCOUNTS**  
**YEAR ENDED 31ST JULY 2015**

**1. ACCOUNTING POLICIES**

**Basis of accounting**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

**Turnover**

The turnover shown in the profit and loss account represents amounts invoiced during the year.

**Fixed assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Property Improvements-15% pa straight line

Plant & Equipment-15% pa straight line

Motor Vehicles-25% pa straight line

**Deferred taxation**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

### **Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

### **2. FIXED ASSETS**

	<b>Tangible Assets</b>
	<b>£</b>
<b>COST</b>	
At 1st August 2014	<b>99,556</b>
Additions	<b>4,485</b>
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<b>At 31st July 2015</b>	<b>104,041</b>
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<b>DEPRECIATION</b>	
At 1st August 2014	<b>89,447</b>
Charge for year	<b>4,582</b>
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<b>At 31st July 2015</b>	<b>94,029</b>
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<b>NET BOOK VALUE</b>	
<b>At 31st July 2015</b>	<b>10,012</b>
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At 31st July 2014	10,109
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### **3. RELATED PARTY TRANSACTIONS**

The company was under the control of Mr M D Offer throughout the current and previous year . Mr Offer is the sole director and a major shareholder . No transactions with related parties were undertaken such as are required to be disclosed under Financial Reporting Standard 8.

#### 4. SHARE CAPITAL

##### Authorised share capital:

	2015	2014
	£	£
10,000 Ordinary shares of £ 1 each	10,000	10,000

##### Allotted, called up and fully paid:

	2015		2014		
		No		No	£
			£		
Ordinary shares of £ 1 each		2	2	2	2

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.