

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

	Note	2015 £	2014 £	
FIXED ASSETS	2			
Tangible assets		10,012	10,109	
		-----	-----	
CURRENT ASSETS				
Debtors		18,234	11,643	
Cash at bank and in hand		32,049	14,026	
		-----	-----	
		50,283	25,669	
CREDITORS: Amounts falling due within one year		25,554	24,112	
		-----	-----	
NET CURRENT ASSETS		24,729	1,557	
		-----	-----	
TOTAL ASSETS LESS CURRENT LIABILITIES		34,741	11,666	
PROVISIONS FOR LIABILITIES		1,430	1,275	
		-----	-----	
		33,311	10,391	
		-----	-----	
CAPITAL AND RESERVES				
Called up equity share capital	4		2	2
Profit and loss account		33,309	10,389	
		-----	-----	
SHAREHOLDERS' FUNDS		33,311	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

	Tangible Assets
	£
COST	
At 1st August 2014	99,556
Additions	4,485

At 31st July 2015	104,041

DEPRECIATION	
At 1st August 2014	89,447
Charge for year	4,582

At 31st July 2015	94,029

NET BOOK VALUE	
At 31st July 2015	10,012

At 31st July 2014	10,109

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
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Allotted, called up and fully paid:

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