

Registered number
03759123

First Steps Day Nursery Limited

Unaudited Abbreviated Accounts

31 December 2015

First Steps Day Nursery Limited**Registered number:** 03759123**Abbreviated Balance Sheet****as at 31 December 2015**

	Notes	2015	2014
		£	£
Fixed assets			
Tangible assets	2	2,501	1,849
Current assets			
Stocks		12,000	12,000
Debtors		13,862	7,595
		<u>25,862</u>	<u>19,595</u>
Creditors: amounts falling due within one year		<u>(45,134)</u>	<u>(43,080)</u>
Net current liabilities		(19,272)	(23,485)
Total assets less current liabilities		<u>(16,771)</u>	<u>(21,636)</u>
Creditors: amounts falling due after more than one year		(4,164)	(10,721)
Net liabilities		<u>(20,935)</u>	<u>(32,357)</u>
Capital and reserves			
Called up share capital	3	2	2
Profit and loss account		(20,937)	(32,359)
Shareholder's funds		<u>(20,935)</u>	<u>(32,357)</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

J Reynard

Director

Approved by the board on 29 March 2016

First Steps Day Nursery Limited
Notes to the Abbreviated Accounts
for the period ended 31 December 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The company's balance sheet records an excess of liabilities over assets at the balance sheet date. During the period then ended and subsequently, additional funding has been provided by the director and the company has continued to meet its day to day working capital requirements. The director is satisfied that the operations of the company can continue to be financed for the foreseeable future in this manner and, accordingly, considers it appropriate to prepare these accounts on a going concern basis.

Turnover

Turnover represents the value of services provided in accordance with the company's principal activity.

Depreciation

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

Plant and machinery	33% reducing balance
Property improvements	Anticipated lifetime of 5 years

Stocks

Stock is valued at the lower of cost and net realisable value.

Leasing and hire purchase commitments

Rentals paid under operating leases are charged against profit as they arise.

2 Tangible fixed assets

£

Cost

At 1 December 2014	27,278
Additions	1,900
Disposals	(2,545)
At 31 December 2015	<u>26,633</u>

Depreciation

At 1 December 2014	25,429
Charge for the period	1,248
On disposals	(2,545)
At 31 December 2015	<u>24,132</u>

Net book value

At 31 December 2015	<u>2,501</u>
At 30 November 2014	<u>1,849</u>

3 Share capital	Nominal value	2015 Number	2015 £	2014 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	<u>2</u>	<u>2</u>

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.