

Company Registration No. 04005432 (England and Wales)

BUILDING BLOCKS CHILD CARE LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2017
PAGES FOR FILING WITH REGISTRAR

BUILDING BLOCKS CHILD CARE LTD

COMPANY INFORMATION

Directors	Mr Philip Ashton Ms C R Hunter-Gaisford	(Appointed 25 December 2016)
Secretary	Mr Philip Ashton	
Company number	04005432	
Registered office	192 Coombe Lane West Kingston upon Thames Surrey KT2 7EQ	
Accountants	B&SW Limited 32 High Street Brightlingsea Essex United Kingdom CO7 0AG	

BUILDING BLOCKS CHILD CARE LTD

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BUILDING BLOCKS CHILD CARE LTD

BALANCE SHEET

AS AT 28 FEBRUARY 2017

	Notes	2017 £	£	2016 £	£
Fixed assets					
Tangible assets	3		4		4
Current assets					
Debtors	4	497,547		251,604	
Cash at bank and in hand		12,474		52,696	
		<u>510,021</u>		<u>304,300</u>	
Creditors: amounts falling due within one year	5	<u>(85,521)</u>		<u>120,200</u>	
Net current assets			424,500		424,500
Total assets less current liabilities			<u>424,504</u>		<u>424,504</u>
Capital and reserves					
Called up share capital	6		83		83
Profit and loss reserves			424,421		424,421
Total equity			<u>424,504</u>		<u>424,504</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 28 February 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the board of directors and authorised for issue on 24 July 2017 and are signed on its behalf by:

Mr Philip Ashton
Director

Company Registration No. 04005432

BUILDING BLOCKS CHILD CARE LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2017

1 Accounting policies

Company information

Building Blocks Child Care Ltd is a private company limited by shares incorporated in England and Wales. The registered office is 192 Coombe Lane West, Kingston upon Thames, Surrey, KT2 7EQ.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings Leasehold	over the period of the lease.
Plant and machinery	25% reducing balance.
Fixtures, fittings & equipment	15% reducing balance.
Computer equipment	25% reducing balance.
Motor vehicles	25% reducing balance.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

1.3 Impairment of fixed assets

At each reporting period end date, the company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.4 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

BUILDING BLOCKS CHILD CARE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2017

1 Accounting policies

(Continued)

1.5 Financial instruments

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.6 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2 Intangible fixed assets

Goodwill
£

Cost

At 29 February 2016 and 28 February 2017

126,828

Amortisation and impairment

At 29 February 2016 and 28 February 2017

126,828

Carrying amount

At 28 February 2017

-

At 28 February 2016

-

BUILDING BLOCKS CHILD CARE LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2017

3 Tangible fixed assets

	Land and buildings	Plant and machinery etc	Total
	£	£	£
Cost			
At 29 February 2016 and 28 February 2017	122,948	590,041	712,989
Depreciation and impairment			
At 29 February 2016 and 28 February 2017	122,948	590,037	712,985
Carrying amount			
At 28 February 2017	-	4	4
At 28 February 2016	-	4	4

4 Debtors

	2017 £	2016 £
Amounts falling due within one year:		
Other debtors	497,547	251,604

5 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	1,292	2,725
Other taxation and social security	3,098	2,321
Other creditors	81,131	(125,246)
	85,521	(120,200)

6 Called up share capital

	2017 £	2016 £
Ordinary share capital		
Authorised		
100,000 Ordinary "A" of 10p each	10,000	10,000
100,000 Ordinary "B" of 10p each	10,000	10,000
	20,000	20,000
Issued and fully paid		
830 Ordinary "A" of 10p each	83	83

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