

REGISTERED NUMBER: 04033985 (England and Wales)

FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

FOR

CLEVER CLOGGS DAY NURSERY LIMITED

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FOR THE YEAR ENDED 30 JUNE 2018**

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CLEVER CLOGGS DAY NURSERY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2018**

DIRECTOR: Miss J Lewis

SECRETARY: Ms B Lewis

REGISTERED OFFICE: 1 Kempton Avenue
Hornchurch
Essex
RM12 6EH

REGISTERED NUMBER: 04033985 (England and Wales)

ACCOUNTANTS: T A Consultancy Limited
Accountants & Taxation Advisors
89 Kinfauns Road
Goodmayes
Ilford
Essex
IG3 9QJ

CLEVER CLOGGS DAY NURSERY LIMITED (REGISTERED NUMBER: 04033985)

**BALANCE SHEET
30 JUNE 2018**

	Notes	30.6.18 £	£	30.6.17 £	£
FIXED ASSETS					
Tangible assets	4		6,962		8,702
CURRENT ASSETS					
Debtors	5	156,650		161,033	
Cash at bank		<u>482,913</u>		<u>451,084</u>	
		639,563		612,117	
CREDITORS					
Amounts falling due within one year	6	<u>36,235</u>		<u>62,757</u>	
NET CURRENT ASSETS			<u>603,328</u>		<u>549,360</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			610,290		558,062
PROVISIONS FOR LIABILITIES	7		<u>1,323</u>		<u>856</u>
NET ASSETS			<u>608,967</u>		<u>557,206</u>
CAPITAL AND RESERVES					
Called up share capital	8		1		1
Retained earnings	9		<u>608,966</u>		<u>557,205</u>
SHAREHOLDERS' FUNDS			<u>608,967</u>		<u>557,206</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2018 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 18 June 2019 and were signed by:

Miss J Lewis - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

1. STATUTORY INFORMATION

Clever Cloggs Day Nursery Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs

The company contributes to individual employee's workplace personal pension plans. Contributions payable are charged to the income statement in the period to which they relate to. The assets of the plan are held separately from those of the company in independently administered funds.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 11 (2017 - 12).

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2018**

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Totals £
COST			
At 1 July 2017 and 30 June 2018	<u>46,812</u>	<u>50,944</u>	<u>97,756</u>
DEPRECIATION			
At 1 July 2017	42,616	46,438	89,054
Charge for year	<u>839</u>	<u>901</u>	<u>1,740</u>
At 30 June 2018	<u>43,455</u>	<u>47,339</u>	<u>90,794</u>
NET BOOK VALUE			
At 30 June 2018	<u>3,357</u>	<u>3,605</u>	<u>6,962</u>
At 30 June 2017	<u>4,196</u>	<u>4,506</u>	<u>8,702</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.18 £	30.6.17 £
Other debtors	155,500	146,000
Corporation tax	-	14,400
Prepayments	<u>1,150</u>	<u>633</u>
	<u>156,650</u>	<u>161,033</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.18 £	30.6.17 £
Trade creditors	1,469	6,789
Tax	13,067	15,362
Social security and other taxes	3,925	3,320
Other creditors	3,605	3,642
Directors' current accounts	169	4,174
Accruals and deferred income	3,000	7,470
Deferred government grants	<u>11,000</u>	<u>22,000</u>
	<u>36,235</u>	<u>62,757</u>

7. PROVISIONS FOR LIABILITIES

	30.6.18 £	30.6.17 £
Deferred tax	<u>1,323</u>	<u>856</u>
		Deferred tax
		£
Balance at 1 July 2017		856
Provided during year		<u>467</u>
Balance at 30 June 2018		<u>1,323</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2018**

8. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	30.6.18	30.6.17
			£	£
1	Ordinary	£1	<u>1</u>	<u>1</u>

9. RESERVES

	Retained earnings £
At 1 July 2017	557,205
Profit for the year	54,961
Dividends	<u>(3,200)</u>
At 30 June 2018	<u>608,966</u>

10. RELATED PARTY DISCLOSURES

During the year, total dividends of £3,200 were paid to the director .

Within other debtors, there are amounts owed from companies under common control. The amounts due to Clever Cloggs Day Nursery Limited as at 30 June 2018 are:

Smarty Pants Abbey Lane Childrens centre Ltd : £Nil (2017: £37,000).

Jase Limited: £118,500 (2017: £109,000)

11. ULTIMATE CONTROLLING PARTY

The ultimate controlling party is Miss J Lewis.

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.