

Registered number  
04206136

The Phoenix Day Nursery Limited

Abbreviated Accounts

30 September 2013

**The Phoenix Day Nursery Limited****Registered number:** 04206136**Abbreviated Balance Sheet****as at 30 September 2013**

	<b>Notes</b>	<b>2013</b>	<b>2012</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	2	75,431	64,984
<b>Current assets</b>			
Debtors		23,959	16,862
Cash at bank and in hand		267,703	159,134
		<u>291,662</u>	<u>175,996</u>
<b>Creditors: amounts falling due within one year</b>		<u>(88,137)</u>	<u>(69,801)</u>
<b>Net current assets</b>		203,525	106,195
<b>Total assets less current liabilities</b>		<u>278,956</u>	<u>171,179</u>
<b>Provisions for liabilities</b>		(6,876)	(4,678)
<b>Net assets</b>		<u>272,080</u>	<u>166,501</u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss account		272,078	166,499
<b>Shareholder's funds</b>		<u>272,080</u>	<u>166,501</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 Elnaugh

Director

Approved by the board on 13 March 2014



**The Phoenix Day Nursery Limited**  
**Notes to the Abbreviated Accounts**  
**for the year ended 30 September 2013**

**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 April 2008).

***Turnover***

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Depreciation***

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

Plant and machinery	15% Reducing balance
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***Deferred taxation***

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

***Leasing and hire purchase commitments***

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the company, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

***Pensions***

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

**2 Tangible fixed assets**

**£**

**Cost**

At 1 October 2012	114,347
Additions	16,950
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At 30 September 2013	131,297
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**Depreciation**

At 1 October 2012	49,363
Charge for the year	6,503
At 30 September 2013	55,866

**Net book value**

At 30 September 2013	75,431
At 30 September 2012	64,984

3 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	2	2	2

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