

**LITTLE CHERUBS DAY CARE NURSERY LIMITED  
ABBREVIATED ACCOUNTS  
FOR THE YEAR ENDED 31 AUGUST 2016**

Llewellyns

Chartered Certified Accountants

Codas House  
52-60 Merthyr Road  
Whitchurch  
Cardiff  
CF14 1DJ

**Little Cherubs Day Care Nursery Limited**  
**Company No. 04517225**  
**Abbreviated Balance Sheet 31 August 2016**

|   |              | <b>2016</b> |          | <b>2015</b> |          |
|---|--------------|-------------|----------|-------------|----------|
|   | <b>Notes</b> | <b>£</b>    | <b>£</b> | <b>£</b>    | <b>£</b> |
| <b>FIXED ASSETS</b>                                   |              |             |          |             |          |
| Tangible Assets                                       | <b>2</b>     |             | 30,334   |             | 36,932   |
|   |              |             |          |             |          |
|   |              |             | 30,334   |             | 36,932   |
| <b>CURRENT ASSETS</b>                                 |              |             |          |             |          |
| Stocks  |              | 100         |          | 100         |          |
| Debtors   |              | 5,103       |          | -           |          |
| Cash at bank and in hand                              |              | 61,323      |          | 32,024      |          |
|   |              |             |          |             |          |
|   |              | 66,526      |          | 32,124      |          |
| <b>Creditors: Amounts Falling Due Within One Year</b> |              |             |          |             |          |
|   |              | (31,390 )   |          | (22,774 )   |          |
| <b>NET CURRENT ASSETS (LIABILITIES)</b>               |              |             |          |             |          |
|   |              |             | 35,136   |             | 9,350    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>          |              |             |          |             |          |
|   |              |             | 65,470   |             | 46,282   |
| <b>NET ASSETS</b>                                     |              |             |          |             |          |
|   |              |             | 65,470   |             | 46,282   |
| <b>CAPITAL AND RESERVES</b>                           |              |             |          |             |          |
| Called up share capital                               | <b>3</b>     |             | 100      |             | 100      |
| Profit and Loss Account                               |              |             | 65,370   |             | 46,182   |
| <b>SHAREHOLDERS' FUNDS</b>                            |              |             |          |             |          |
|   |              |             | 65,470   |             | 46,282   |

**Little Cherubs Day Care Nursery Limited**  
**Company No. 04517225**  
**Abbreviated Balance Sheet (continued) 31 August 2016**

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For the year ending 31 August 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their 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 provisions applicable to companies subject to the small companies' regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective 2015).

On behalf of the board

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**Mrs Laura Nichol**

**16/03/2017**

**Little Cherubs Day Care Nursery Limited**  
**Notes to the Abbreviated Accounts**  
**For The Year Ended 31 August 2016**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

**1.2. Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

|                   |                                 |
|-------------------|---------------------------------|
| Freehold          | 5% on a straight line basis     |
| Plant & Machinery | 20% on a straight line basis    |
| Nursery Equipment | 20% on a reducing balance basis |

**1.4. Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Work-in-progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

**2. Tangible Assets**

|                            | <b>Total</b> |
|----------------------------|--------------|
| <b>Cost</b>                | <b>£</b>     |
| As at 1 September 2015     | 149,695      |
| As at 31 August 2016       | 149,695      |
| <b>Depreciation</b>        |              |
| As at 1 September 2015     | 112,763      |
| Provided during the period | 6,598        |
| As at 31 August 2016       | 119,361      |
| <b>Net Book Value</b>      |              |
| As at 31 August 2016       | 30,334       |
| As at 1 September 2015     | 36,932       |

**3. Share Capital**

|   | <b>Value</b> | <b>Number</b> | <b>2016</b> | <b>2015</b> |
|---|--------------|---------------|-------------|-------------|
|   | <b>£</b>     |               | <b>£</b>    | <b>£</b>    |
| <b>Allotted, called up and fully paid</b> |              |               |             |             |
| Ordinary shares                           | 1,000        | 100           | 100         | 100         |

**4. Ultimate Controlling Party**

The company's ultimate controlling parties are considered to be directors and shareholders Jessica Miller and Laura Nichol.



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.