

**ABBREVIATED UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JANUARY 2009**  
**FOR**  
**DAYBREAK NURSERIES LIMITED**



**DAYBREAK NURSERIES LIMITED**

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FOR THE YEAR ENDED 31 JANUARY 2009**

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**DAYBREAK NURSERIES LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 JANUARY 2009**

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**DIRECTORS:** Mrs K J Curtis  
Mrs S J Lewis  
Mrs S L Dodds

**SECRETARY:** Mrs S J Lewis

**REGISTERED OFFICE:** First Floor  
5 Doolittle Yard  
Froghall Road  
Amphill  
Bedfordshire  
MK45 2NW

**REGISTERED NUMBER:** 4581370 (England and Wales)

**ACCOUNTANTS:** GKP  
Chartered Accountants  
First Floor  
5 Doolittle Yard  
Froghall Road  
Amphill  
Bedfordshire  
MK45 2NW

**DAYBREAK NURSERIES LIMITED****ABBREVIATED BALANCE SHEET  
31 JANUARY 2009**

	Notes	2009 £	2008 £
<b>FIXED ASSETS</b>			
Tangible assets	2	62,619	72,219
<b>CURRENT ASSETS</b>			
Debtors		18,605	15,844
Cash in hand		-	97
		<u>18,605</u>	<u>15,941</u>
<b>CREDITORS</b>			
Amounts falling due within one year		<u>242,872</u>	<u>310,282</u>
<b>NET CURRENT LIABILITIES</b>		<u>(224,267)</u>	<u>(294,341)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(161,648)</u>	<u>(222,122)</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	103	103
Profit and loss account		<u>(161,751)</u>	<u>(222,225)</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>(161,648)</u>	<u>(222,122)</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31 January 2009.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2009 in accordance with Section 249B(2) of the Companies Act 1985.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

The financial statements were approved by the Board of Directors on 14 July 2009 and were signed on its behalf by:



Mrs K J Curtis - Director

The notes form part of these abbreviated accounts

# DAYBREAK NURSERIES LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JANUARY 2009

### 1. ACCOUNTING POLICIES

#### Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

#### Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

#### 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	- over the term of the lease
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 33% on reducing balance

#### Deferred tax

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

#### Hire purchase and leasing commitments

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

### 2. TANGIBLE FIXED ASSETS

	Total £
<b>COST</b>	
At 1 February 2008	152,767
Additions	9,484
	<hr/>
At 31 January 2009	162,251
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<b>DEPRECIATION</b>	
At 1 February 2008	80,549
Charge for year	19,083
	<hr/>
At 31 January 2009	99,632
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<b>NET BOOK VALUE</b>	
At 31 January 2009	62,619
	<hr/>
At 31 January 2008	72,218
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**DAYBREAK NURSERIES LIMITED****NOTES TO THE ABBREVIATED ACCOUNTS - continued  
FOR THE YEAR ENDED 31 JANUARY 2009****3. CALLED UP SHARE CAPITAL**

Authorised: Number:	Class:	Nominal value:	2009 £	2008 £
1,000	Ordinary	£1	1,000	1,000
1,000	A Ordinary	£1	1,000	1,000
			<u>2,000</u>	<u>2,000</u>

Allotted, issued and fully paid: Number:	Class:	Nominal value:	2009 £	2008 £
100	A Ordinary	£1	<u>100</u>	<u>100</u>

Allotted and issued: Number:	Class:	Nominal value:	2009 £	2008 £
3	Ordinary	£1	<u>3</u>	<u>3</u>

**4. ULTIMATE CONTROLLING PARTY**

In the opinion of the directors no one party has ultimate control of the company.

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS  
ON THE UNAUDITED FINANCIAL STATEMENTS OF  
DAYBREAK NURSERIES LIMITED**

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**The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.**

In accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company for the year ended 31 January 2009 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the Balance Sheet as at 31 January 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

GKP  
Chartered Accountants  
First Floor  
5 Doolittle Yard  
Froghall Road  
Amptill  
Bedfordshire  
MK45 2NW

14 July 2009

This page does not form part of the abbreviated accounts

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