

Registered number  
04618686

Hill Top Daycare Nursery Limited

Filleted Accounts

For the year ended 31 December 2017

**Hill Top Daycare Nursery Limited****Registered number:** 04618686**Balance Sheet****as at 31 December 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	3	41,457	48,970
<b>Current assets</b>			
Debtors	4	5,403	4,721
Cash at bank and in hand		135,210	107,023
		<u>140,613</u>	<u>111,744</u>
<b>Creditors: amounts falling due within one year</b>	5	(63,005)	(61,368)
<b>Net current assets</b>		<u>77,608</u>	<u>50,376</u>
<b>Total assets less current liabilities</b>		<u>119,065</u>	<u>99,346</u>
<b>Provisions for liabilities</b>		(5,130)	(6,634)
<b>Net assets</b>		<u>113,935</u>	<u>92,712</u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		113,934	92,711
<b>Shareholder's funds</b>		<u>113,935</u>	<u>92,712</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 and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the board on 27 September 2018

H Bhaiyat  
Director



**Hill Top Daycare Nursery Limited**  
**Notes to the Accounts**  
**for the year ended 31 December 2017**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, and includes the revenue from nursery fees.

***Grant income***

Grants of a revenue nature are credited to the profit and loss account in the year which they accrue. Grants for the purchase of fixed assets are treated as deferred income and credited to the profit and loss over the estimated useful life of the relevant assets.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures and fittings	25% per annum on cost
Nursery and computer equipment	33% per annum on cost
Short leasehold property	20% per annum on cost

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

### **Pensions**

Company contributions to employee pension plans are expensed in the period to which they relate.

<b>2 Employees</b>	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Average number of employees in year, including directors	<u>32</u>	<u>27</u>

### **3 Tangible fixed assets**

	<b>Short leasehold property</b>	<b>Fixtures fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2017	69,338	61,248	130,586
Additions	10,848	6,350	17,198
Disposals	-	-	-
At 31 December 2017	<u>80,186</u>	<u>67,598</u>	<u>147,784</u>
<b>Depreciation</b>			
At 1 January 2017	54,297	27,319	81,616
Charge for the year	11,438	13,273	24,711
At 31 December 2017	<u>65,735</u>	<u>40,592</u>	<u>106,327</u>
<b>Net book value</b>			
At 31 December 2017	<u>14,451</u>	<u>27,006</u>	<u>41,457</u>
At 31 December 2016	<u>15,041</u>	<u>33,929</u>	<u>48,970</u>

<b>4 Debtors</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Prepayments	3,562	3,662
Other debtors	1,841	1,059
	<u>5,403</u>	<u>4,721</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>

Taxes and social security costs	24,392	13,174
Accruals and deferred income	35,808	42,396
Other creditors	2,805	5,798
	<u>63,005</u>	<u>61,368</u>

## 6 Controlling party

The company is controlled by H Bhaiyat by virtue of her 100% shareholding.

## 7 Other information

Hill Top Daycare Nursery Limited is a private company limited by shares and incorporated in England. Its registered office is 6 Ottaway Street, Hackney, London, E5 8PX.

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.