

# Apple Tree Day Nursery Limited

Unaudited Abbreviated Accounts  
for the Year Ended 31 December 2006

BS Panesar & Associates Ltd  
7 Temple Close  
Welton  
Brough  
E Yorkshire  
HU15 1NX

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**Apple Tree Day Nursery Limited**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared

**Accountants' Report to the Directors on the Unaudited Financial Statements of  
Apple Tree Day Nursery Limited**

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.

You have acknowledged on the balance sheet as at 31 December 2006 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.

BS Panesar & Associates Ltd

7 Temple Close  
Welton  
Brough  
E Yorkshire  
HU15 1NX

Date

**Apple Tree Day Nursery Limited**  
**Abbreviated Balance Sheet as at 31 December 2006**

		2006	2005
	Note	£	£
<b>Fixed assets</b>			
Tangible assets	2	11,964	14,925
<b>Current assets</b>			
Cash at bank and in hand		8,250	12,125
<b>Creditors: Amounts falling due within one year</b>		<u>(8,191)</u>	<u>(10,162)</u>
<b>Net current assets</b>		<u>59</u>	<u>1,963</u>
<b>Net assets</b>		<u><u>12,023</u></u>	<u><u>16,888</u></u>
<b>Capital and reserves</b>			
Called up share capital	3	2	2
Profit and loss reserve		<u>12,021</u>	<u>16,886</u>
<b>Equity shareholders' funds</b>		<u><u>12,023</u></u>	<u><u>16,888</u></u>

For the financial year ended 31 December 2006, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985, and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the year and of its profit or loss for the financial year in accordance with the requirements of section 226 and which otherwise comply with the Companies Act 1985, so far as applicable to the company.

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

Approved by the Board on 24/9/07 and signed on its behalf by



G Cameron  
Director

## **Apple Tree Day Nursery Limited**

### **Notes to the abbreviated accounts for the Year Ended 31 December 2006**

#### **1 Accounting policies**

##### **Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

##### **Cash flow statement**

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

##### **Going concern**

These financial statements have been prepared on a going concern basis

##### **Turnover**

Turnover represents the invoiced value of sales of goods

##### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Office equipment	25% straight line basis
Fixtures and fittings	25% straight line basis

##### **Research and development expenditure**

Research and development expenditure is written off as incurred, except that development expenditure incurred on an individual project is carried forward when its future recoverability can reasonably be regarded as assured. Any expenditure carried forward is amortised in line with the expected future sales from the related project.

##### **Operating leases**

Rentals paid under operating leases are charged to the profit and loss account as incurred

# Apple Tree Day Nursery Limited

## Notes to the abbreviated accounts for the Year Ended 31 December 2006

*continued*

### 2 Fixed assets

	Tangible assets £
<b>Cost</b>	
As at 1 January 2006	21,809
Additions	40
As at 31 December 2006	<u>21,849</u>
<b>Depreciation</b>	
As at 1 January 2006	5,912
Charge for the year	3,973
As at 31 December 2006	<u>9,885</u>
<b>Net book value</b>	
As at 31 December 2006	<u>11,964</u>
As at 31 December 2005	<u>15,897</u>

### 3 Share capital

	2006 £	2005 £
<b>Authorised</b>		
<b>Equity</b>		
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>
<b>Allotted, called up and fully paid</b>		
<b>Equity</b>		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>