

Company Registration No. 05575797

Q Day Nurseries Limited

Annual report and financial statements

For the year ended 31 December 2017



Q Day Nurseries Limited

Report and financial statements 2017

Contents	Page
Directors' report	3
Directors' responsibilities statement	4
Profit and loss account	5
Balance sheet	6
Notes to the financial statements	7

Q Day Nurseries Limited

Directors' report

The directors present their annual report and the unaudited financial statements for the year ended 31 December 2017.

Reporting period

These financial statements are for the year ended 31 December 2017, and the comparatives are for the year ended 31 December 2016.

Activities

This company has been dormant throughout the current and prior periods.

Going concern

As the Company no longer trades, the directors have prepared the financial statements on a basis other than a going concern. No adjustments arose as a result of ceasing to apply the going concern basis.

Directors

The directors who held office during the period were as follows:

J B Woodward - resigned 31 December 2017
S A Irons
M Randles
C Phizacklea
M Muller - appointed 6 October 2017

Approved by the Board of Directors and signed on behalf of the Board:



M Muller
Director

2 May 2018

St Matthews
Shaftsbury Drive
Burntwood
Staffordshire
WS7 9QP
United Kingdom

Q Day Nurseries Limited

Directors' report

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- state whether applicable accounting standards have been followed; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Q Day Nurseries Limited

Profit & Loss account

During the current and preceding year the company did not trade, received no income and incurred no expenditure. Consequently, during these periods the company made neither a profit nor a loss.

Q Day Nurseries Limited

Balance sheet As at 31 December 2017

	Note	2017 £	2016 £
Current assets			
Debtors	4	1	1
Total assets less current liabilities		<u>1</u>	<u>1</u>
Capital and reserves			
Called-up share capital	5	1	1
Profit and loss account	6	-	-
Total equity shareholders' funds	7	<u>1</u>	<u>1</u>

For the year ended 31 December 2017 the company was entitled to the exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

The members have not required the company to obtain an audit of its accounts for the period in question 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 financial statements of Q Day Nurseries Limited, (registered number 05575797) were approved by the Board of Directors on 2 May 2018 and were signed on its behalf by:



M Muller
Director

Q Day Nurseries Limited

Notes to the financial statements Year ended 31 December 2017

1. Accounting policies

The financial statements are prepared in accordance with applicable United Kingdom accounting standards. The particular accounting policies adopted are described below.

Basis of preparation

The financial statements have been prepared in accordance with applicable Accounting Standards and under the historical cost accounting basis.

Going concern

As the Company no longer trades, the directors have prepared the financial statements on a basis other than a going concern. No adjustments arose as a result of ceasing to apply the going concern basis.

Reporting period and change of accounting reference date

These financial statements are for the year ended 31 December 2017.

The comparative figures for the profit and loss account, reconciliation of shareholders' funds and related notes are for the year ended 31 December 2016.

Cash flow statement

The company is exempt from the requirement to prepare a cash flow statement on the grounds that a parent undertaking includes the company in its own published consolidated financial statements.

Related party transactions

The company is partially exempt from the requirements of FRS 8 "Related Party Disclosures" to disclose transactions with other group undertakings as it is a wholly owned subsidiary and its financial statements are included in the consolidated financial statements of the ultimate parent company and those financial statements are available from the address disclosed in note 9.

Q Day Nurseries Limited

Notes to the financial statements (continued) Year ended 31 December 2017

2. Staff number and costs

The directors, who are the only employees of the company, neither received nor waived any remuneration in either the current or prior years.

3. Taxation

There is no charge for either corporation or deferred tax in either the current year or preceding year. There is no difference between the current tax charge and the standard rate of corporation tax in the UK during these years.

4. Debtors

	2017 £	2016 £
Amounts owed by group undertakings	1	1

Debtors include amounts owed by group undertakings of £1 (2016: £1) due after more than one year.

5. Called-up share capital

	2017 £	2016 £
Called-up, allotted and fully paid		
Ordinary £1 shares	1	1

6. Reserves

	Profit and loss account £
At beginning of period	-
At end of period	-

7. Reconciliation of movements in shareholders' funds

	2017 £	2016 £
Opening shareholders' funds	1	1
Dividends paid	-	-
Closing shareholders' funds	1	1

8. Commitments

- (a) The company has no capital commitments as at 31 December 2017 (2016: £nil).
- (b) At 31 December 2017 the company had no non-cancellable operating leases (2016: £nil).

Q Day Nurseries Limited

Notes to the financial statements (continued)

Year ended 31 December 2017

9. Controlling parties

The Company's immediate parent undertaking is Busy Bees Holdings Limited, a company incorporated in Great Britain and registered in England and Wales. The company is consolidated into the group headed by Eagle Superco Limited, a company incorporated in Great Britain and registered in England and Wales. The consolidated financial statements of Eagle Superco Limited can be obtained from this company's registered address. The ultimate controlling party is the Ontario Teachers Pension Plan.