

**Registered Number 06006952**

**EARLYBIRDS DAYCARE LIMITED**

**Abbreviated Accounts**

**31 December 2014**

## Abbreviated Balance Sheet as at 31 December 2014

	Notes	2014	2013
		£	£
<b>Fixed assets</b>			
Intangible assets	2	10,000	15,000
Tangible assets	3	16,158	15,142
		<u>26,158</u>	<u>30,142</u>
<b>Current assets</b>			
Debtors		4,330	7,510
Cash at bank and in hand		27,948	29,710
		<u>32,278</u>	<u>37,220</u>
<b>Creditors: amounts falling due within one year</b>		<u>(32,167)</u>	<u>(27,982)</u>
<b>Net current assets (liabilities)</b>		<u>111</u>	<u>9,238</u>
<b>Total assets less current liabilities</b>		<u>26,269</u>	<u>39,380</u>
<b>Total net assets (liabilities)</b>		<u>26,269</u>	<u>39,380</u>
<b>Capital and reserves</b>			
Called up share capital	4	2	2
Profit and loss account		26,267	39,378
<b>Shareholders' funds</b>		<u>26,269</u>	<u>39,380</u>

- For the year ending 31 December 2014 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- 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 accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 13 March 2015

And signed on their behalf by:

**Kathleen Proctor, Director**

## Notes to the Abbreviated Accounts for the period ended 31 December 2014

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents the total invoice value of sales made during the year and derives from the provision of goods falling within the company's ordinary activities.

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Plant and machinery - 20% Reducing balance

Fixtures fittings and equipment - 25% Reducing balance

Motor vehicles - 25% Reducing balance

**Intangible assets amortisation policy**

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

**Other accounting policies****Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 January 2014	50,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2014	<u>50,000</u>
<b>Amortisation</b>	
At 1 January 2014	35,000
Charge for the year	5,000
On disposals	-
At 31 December 2014	<u>40,000</u>
<b>Net book values</b>	
At 31 December 2014	<u><u>10,000</u></u>

At 31 December 2013	<u>15,000</u>
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### 3 **Tangible fixed assets**

	<i>£</i>
<b>Cost</b>	
At 1 January 2014	58,937
Additions	4,803
Disposals	-
Revaluations	-
Transfers	-
At 31 December 2014	<u>63,740</u>
<b>Depreciation</b>	
At 1 January 2014	43,795
Charge for the year	3,787
On disposals	-
At 31 December 2014	<u>47,582</u>
<b>Net book values</b>	
At 31 December 2014	<u>16,158</u>
At 31 December 2013	<u>15,142</u>

### 4 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2014</i>	<i>2013</i>
	<i>£</i>	<i>£</i>
2 Ordinary shares of £1 each	2	2

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