

Yellow Dot (Ampfield) Ltd
Unaudited Financial Statements
for the Year Ended
31 August 2016

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for the Year Ended 31 August 2016

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Yellow Dot (Ampfield) Ltd

Company Information
for the Year Ended 31 August 2016

DIRECTORS:

Mrs J E Dyke
T J Dyke

SECRETARY:

T J Dyke

REGISTERED OFFICE:

91 Lakewood Road
Chandlers Ford
Eastleigh
Hampshire
SO53 5AD

REGISTERED NUMBER:

06777156 (England and Wales)

ACCOUNTANTS:

David Tilsley Limited
91 Lakewood Road
Chandlers Ford
Eastleigh
Hampshire
SO53 5AD

Balance Sheet
31 August 2016

| | Notes | 31.8.16 £ | £ | 31.8.15 £ | £ |
|--|-------|----------------|----------------|----------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 4 | | 90,488 | | 90,051 |
| CURRENT ASSETS | | | | | |
| Debtors | 5 | 496,411 | | 404,452 | |
| Cash at bank and in hand | | <u>13,481</u> | | <u>11,639</u> | |
| | | 509,892 | | 416,091 | |
| CREDITORS | | | | | |
| Amounts falling due within one year | 6 | <u>57,678</u> | | <u>31,391</u> | |
| NET CURRENT ASSETS | | | <u>452,214</u> | | <u>384,700</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>542,702</u> | | <u>474,751</u> |
| CAPITAL AND RESERVES | | | | | |
| Called up share capital | | | 100 | | 100 |
| Retained earnings | 8 | <u>542,602</u> | | <u>474,651</u> | |
| SHAREHOLDERS' FUNDS | | | <u>542,702</u> | | <u>474,751</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2016 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 21 February 2017 and were signed on its behalf by:

Mrs J E Dyke - Director

Notes to the Financial Statements
for the Year Ended 31 August 2016

1. **STATUTORY INFORMATION**

Yellow Dot (Ampfield) Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

This represents an early adoption of FRS 102 Section 1A.

Related party exemption

The company has taken advantage of exemption, under the terms of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", not to disclose related party transactions with wholly owned subsidiaries within the group.

Turnover

Turnover represents net invoiced fees, excluding value added tax along with the Early Years Education Funding that parents receive towards their childcare costs from local authorities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-------------------------|-----------------------------------|
| Land and buildings | - in accordance with the property |
| Plant and machinery etc | - 33% on cost and 25% on cost |

Government funding and assistance

Early Years Education Funding is received to allow parents of 3 and 4 year olds and some disadvantaged 2 year olds to access 15 free childcare hours per week. This funding is received directly from the local authority and is included in turnover in the period to which the funding relates.

Funding to provide milk to the children under a government initiative is set against catering costs in the period it relates. Funding received for special educational needs, staff training etc is included in other operating income in the period to which it relates.

Deferred tax

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

Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme for eligible staff and additionally contributes to other compliant personal pension schemes for staff and directors. Contributions payable to pension schemes are charged to the profit and loss account in the period to which they relate.

Leasing

Operating lease rentals are charged to the profit & loss account as they are incurred.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 38 (2015 - 30).

Notes to the Financial Statements - continued
for the Year Ended 31 August 2016

4. **TANGIBLE FIXED ASSETS**

| | Land and buildings £ | Plant and machinery etc £ | Totals £ |
|-----------------------|----------------------------|------------------------------------|----------------|
| COST | | | |
| At 1 September 2015 | 112,487 | 112,094 | 224,581 |
| Additions | 6,812 | 5,097 | 11,909 |
| At 31 August 2016 | <u>119,299</u> | <u>117,191</u> | <u>236,490</u> |
| DEPRECIATION | | | |
| At 1 September 2015 | 28,797 | 105,733 | 134,530 |
| Charge for year | 5,965 | 5,507 | 11,472 |
| At 31 August 2016 | <u>34,762</u> | <u>111,240</u> | <u>146,002</u> |
| NET BOOK VALUE | | | |
| At 31 August 2016 | <u>84,537</u> | <u>5,951</u> | <u>90,488</u> |
| At 31 August 2015 | <u>83,690</u> | <u>6,361</u> | <u>90,051</u> |

5. **DEBTORS**

| | | |
|---|----------------|----------------|
| | 31.8.16 £ | 31.8.15 £ |
| Amounts falling due within one year: | | |
| Trade debtors | - | 577 |
| Amounts owed by group undertakings | 450,593 | 368,884 |
| Other debtors | <u>19,818</u> | <u>19,991</u> |
| | <u>470,411</u> | <u>389,452</u> |
| Amounts falling due after more than one year: | | |
| Other debtors | <u>26,000</u> | <u>15,000</u> |
| Aggregate amounts | <u>496,411</u> | <u>404,452</u> |

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

| | | |
|------------------------------|---------------|---------------|
| | 31.8.16 £ | 31.8.15 £ |
| Trade creditors | 19,793 | 10,166 |
| Taxation and social security | 29,267 | 9,952 |
| Other creditors | <u>8,618</u> | <u>11,273</u> |
| | <u>57,678</u> | <u>31,391</u> |

7. **LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | | |
|-------------------------|---------------|---------------|
| | 31.8.16 £ | 31.8.15 £ |
| In more than five years | <u>51,439</u> | <u>51,438</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 August 2016

8. **RESERVES**

| | Retained earnings £ |
|---------------------|---------------------------|
| At 1 September 2015 | 474,651 |
| Profit for the year | 89,137 |
| Dividends | (21,186) |
| At 31 August 2016 | <u>542,602</u> |

9. **PARENT UNDERTAKING**

The company is a wholly owned subsidiary of Yellow Dot Group Ltd, which prepares consolidated accounts that include the results of this company. The registered office of Yellow Dot Group Ltd is 91 Lakewood Road, Chandlers Ford, Eastleigh, SO53 5AD.

10. **FIRST YEAR ADOPTION**

The changes in accounting policies under FRS102 have been considered and determined only to relate to the staff holiday pay position. As this was found not to have a material impact on the company's prior or current year results a prior year adjustment is not necessary.

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.