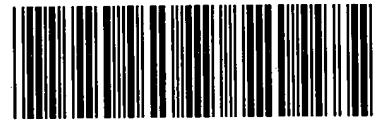


COMPANY REGISTRATION NUMBER 06878698

APPLE BLOSSOM CHILDCARE LIMITED
UNAUDITED ABBREVIATED ACCOUNTS
31 MARCH 2016

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COMPANIES HOUSE

DEBERE LIMITED
Accountants and Tax Advisors
Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

APPLE BLOSSOM CHILDCARE LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

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APPLE BLOSSOM CHILDCARE LIMITED

**ACCOUNTANTS AND TAX ADVISORS' REPORT TO THE DIRECTORS
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS
OF APPLE BLOSSOM CHILDCARE LIMITED**

YEAR ENDED 31 MARCH 2016

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Apple Blossom Childcare Limited for the year ended 31 March 2016 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the Board of Directors of Apple Blossom Childcare Limited, as a body, in accordance with the terms of our engagement letter dated 24 November 2015. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Apple Blossom Childcare Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Apple Blossom Childcare Limited and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Apple Blossom Childcare Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Apple Blossom Childcare Limited. You consider that Apple Blossom Childcare Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the abbreviated accounts of Apple Blossom Childcare Limited. 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 statutory abbreviated accounts.



DEBERE LIMITED
Accountants and Tax Advisors

Swallow House
Parsons Road
Washington
Tyne and Wear
NE37 1EZ

31 October 2016

APPLE BLOSSOM CHILDCARE LIMITED

ABBREVIATED BALANCE SHEET

31 MARCH 2016

	Note	2016 £	2015 £
FIXED ASSETS	2		
Intangible assets		18,093	19,408
Tangible assets		173,535	186,424
		191,628	205,832
CURRENT ASSETS			
Debtors		65,011	70,439
Cash at bank and in hand		1,360	20,450
		66,371	90,889
CREDITORS: Amounts falling due within one year	3	(164,849)	(150,980)
NET CURRENT LIABILITIES		(98,478)	(60,091)
TOTAL ASSETS LESS CURRENT LIABILITIES		93,150	145,741
CREDITORS: Amounts falling due after more than one year	4	(77,469)	(90,074)
PROVISIONS FOR LIABILITIES		(13,181)	(14,558)
		2,500	41,109
CAPITAL AND RESERVES			
Called up equity share capital	6	100	100
Profit and loss account		2,400	41,009
SHAREHOLDERS' FUNDS		2,500	41,109

The Balance sheet continues on the following page.
The notes on pages 4 to 7 form part of these abbreviated accounts.

APPLE BLOSSOM CHILDCARE LIMITED
ABBREVIATED BALANCE SHEET *(continued)*

31 MARCH 2016

For the year ended 31 March 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved by the directors and authorised for issue on 31 October 2016, and are signed on their behalf by:



Mr C Balmer
Director

Company Registration Number: 06878698

The notes on pages 4 to 7 form part of these abbreviated accounts.

APPLE BLOSSOM CHILDCARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Going concern

After reviewing financial and other information available, the directors consider that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements.

Cash flow statement

The company has adopted the Financial Reporting Standard for Smaller Entities (effective January 2015) and is consequently exempt from the requirement to include a cash flow statement in the financial statements.

Turnover

Turnover represents amounts chargeable in respect of the provision of childcare services to customers.

Goodwill

Positive purchased goodwill arising on acquisitions is capitalised, classified as an asset on the Balance Sheet and amortised over its useful economic life. Where a reliable estimate of the useful life of goodwill or intangible assets cannot be made, the life is presumed not to exceed five years. The carrying amount at the date of revision is depreciated over the revised estimate of remaining useful economic life.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	-	5% straight line
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Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Leasehold Property Improvements	-	15 years straight line
Fixtures & Fittings	-	15% straight line
Motor Vehicles	-	25% reducing balance
Equipment	-	15% straight line

Hire purchase agreements

Assets held under hire purchase agreements are capitalised and disclosed under tangible fixed assets at their fair value. The capital element of the future payments is treated as a liability and the interest is charged to the profit and loss account on a straight line basis.

• **APPLE BLOSSOM CHILDCARE LIMITED**

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 MARCH 2016

1. Accounting policies *(continued)*

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

Financial instruments

Financial instruments are classified and accounted for as financial assets, financial liabilities or equity instruments, according to the substance of the contractual arrangement.

Financial instruments which are assets are stated at cost less any provision for impairment. Financial liabilities are stated at principal capital amounts outstanding at the period end. Issue costs relating to financial liabilities are deducted from the outstanding balance and are amortised over the period to the due date for repayment of the financial liability.

An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. A financial liability is any contractual arrangement for an entity to deliver cash to the holder of the associated financial instrument.

APPLE BLOSSOM CHILDCARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

2. Fixed assets

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 April 2015	26,293	237,633	263,926
Additions	—	90,491	90,491
Disposals	—	(85,216)	(85,216)
At 31 March 2016	<u>26,293</u>	<u>242,908</u>	<u>269,201</u>
DEPRECIATION			
At 1 April 2015	6,885	51,209	58,094
Charge for year	1,315	19,658	20,973
On disposals	—	(1,494)	(1,494)
At 31 March 2016	<u>8,200</u>	<u>69,373</u>	<u>77,573</u>
NET BOOK VALUE			
At 31 March 2016	<u>18,093</u>	<u>173,535</u>	<u>191,628</u>
At 31 March 2015	<u>19,408</u>	<u>186,424</u>	<u>205,832</u>

3. Creditors: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2016 £	2015 £
Bank loans and overdrafts	52,573	44,725
Hire purchase agreements	10,760	21,941
	<u>63,333</u>	<u>66,666</u>

4. Creditors: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2016 £	2015 £
Bank loans and overdrafts	27,638	32,588
Hire purchase agreements	49,831	57,486
	<u>77,469</u>	<u>90,074</u>

5. Related party transactions

During the year the directors of the company maintained a joint current account with the company through which advances and repayments were made. Included in other debtors at the balance sheet date was a balance of £44,720 (2015 - £43,934). This account is unsecured, interest free and there are no repayment terms. This was also the maximum amount it was overdrawn during the year.

APPLE BLOSSOM CHILDCARE LIMITED
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 31 MARCH 2016

6. Share capital

Allotted, called up and fully paid:

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	94	94	100	100
A Ordinary shares of £1 each	2	2	-	-
B Ordinary shares of £1 each	2	2	-	-
C Ordinary shares of £1 each	2	2	-	-
	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

On 23 October 2015 6 Ordinary shares of £1 each were reclassified into 2 A Ordinary shares, 2 B Ordinary shares and 2 C Ordinary shares, all of £1 each.