

Registered Number 07751499

UNDER THE WILLOW LIMITED

Abbreviated Accounts

31 October 2016

Abbreviated Balance Sheet as at 31 October 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Tangible assets	2	335,350	358,806
		<u>335,350</u>	<u>358,806</u>
Current assets			
Debtors		5,164	6,814
Cash at bank and in hand		87,949	62,720
		<u>93,113</u>	<u>69,534</u>
Creditors: amounts falling due within one year		(145,862)	(169,987)
Net current assets (liabilities)		<u>(52,749)</u>	<u>(100,453)</u>
Total assets less current liabilities		<u>282,601</u>	<u>258,353</u>
Creditors: amounts falling due after more than one year		(204,134)	(252,000)
Total net assets (liabilities)		<u>78,467</u>	<u>6,353</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		78,466	6,352
Shareholders' funds		<u>78,467</u>	<u>6,353</u>

- For the year ending 31 October 2016 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 31 August 2017

And signed on their behalf by:

M Haynes, Director

Notes to the Abbreviated Accounts for the period ended 31 October 2016

1 Accounting Policies

Basis of measurement and preparation of accounts

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

Turnover policy

Turnover represents amounts receivable for goods and services net of VAT. The total turnover of the company for the year has been derived from its principal activities.

Tangible assets depreciation policy

Depreciation is provided on all tangible fixed assets. Tangible fixed assets are stated at cost less depreciation.

Nursery equipment -40 % on reducing balance basis

Land and buildings -5 % on straight line basis

Other accounting policies**Taxation**

The charge for taxation is based on the profit for the year and takes into account taxation deferred because of timing differences between the treatment of certain items for taxation and accounting purposes.

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes which have arisen but not reversed by the balance sheet date, except as otherwise required by FRS 19.

2 Tangible fixed assets

	£
Cost	
At 1 November 2015	443,681
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 October 2016	<u>443,681</u>
Depreciation	
At 1 November 2015	84,875
Charge for the year	23,456
On disposals	-
At 31 October 2016	<u>108,331</u>
Net book values	

At 31 October 2016	<u>335,350</u>
At 31 October 2015	<u>358,806</u>

3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	<i>£</i>	<i>£</i>
1 Ordinary shares of £1 each	1	1

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