

# Jack In The Box Day Nursery (Wigan) Ltd

Unaudited Abbreviated Accounts

for the Period from 29 January 2014 to 31 January 2015

Haywards Chartered Accountants  
4 Bridgeman Terrace  
Wigan  
Lancashire  
WN1 1SX

**Jack In The Box Day Nursery (Wigan) Ltd**  
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Director on the Preparation of the Unaudited Statutory  
Accounts of  
Jack In The Box Day Nursery (Wigan) Ltd  
for the Period Ended 31 January 2015**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Jack In The Box Day Nursery (Wigan) Ltd for the period ended 31 January 2015 set out on pages 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/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors of Jack In The Box Day Nursery (Wigan) Ltd, as a body, in accordance with the terms of our engagement letter dated 20 June 2014. Our work has been undertaken solely to prepare for your approval the accounts of Jack In The Box Day Nursery (Wigan) Ltd and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jack In The Box Day Nursery (Wigan) Ltd and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Jack In The Box Day Nursery (Wigan) Ltd has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Jack In The Box Day Nursery (Wigan) Ltd. You consider that Jack In The Box Day Nursery (Wigan) Ltd is exempt from the statutory audit requirement for the period.

We have not been instructed to carry out an audit or a review of the accounts of Jack In The Box Day Nursery (Wigan) Ltd. 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 accounts.

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Haywards Chartered Accountants  
4 Bridgeman Terrace  
Wigan  
Lancashire  
WN1 1SX  
21 October 2015

**Jack In The Box Day Nursery (Wigan) Ltd**  
**(Registration number: 08866163)**  
**Abbreviated Balance Sheet at 31 January 2015**

	Note	31 January 2015 £
<b>Fixed assets</b>		
Intangible fixed assets		8,000
<b>Current assets</b>		
Cash at bank and in hand		2,014
Creditors: Amounts falling due within one year		(9,435)
Net current liabilities		(7,421)
Net assets		579
<b>Capital and reserves</b>		
Called up share capital	3	10
Profit and loss account		569
Shareholders' funds		579

For the year ending 31 January 2015 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 director acknowledges her 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 director on 21 October 2015

.....  
Miss JM Brennan  
Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
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**Jack In The Box Day Nursery (Wigan) Ltd**  
**Notes to the Abbreviated Accounts for the Period from 29 January 2014 to 31 January 2015**  
*..... continued*

**1 Accounting policies**

**Basis of preparation**

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective April 2008).

**Turnover**

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

**Goodwill**

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

**Amortisation**

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Amortisation method and rate</b>
Goodwill	20% Straight Line

**Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

**Jack In The Box Day Nursery (Wigan) Ltd**  
**Notes to the Abbreviated Accounts for the Period from 29 January 2014 to 31 January 2015**  
..... continued

**2 Fixed assets**

	<b>Intangible assets £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	10,000	10,000
At 31 January 2015	10,000	10,000
<b>Depreciation</b>		
Charge for the period	2,000	2,000
At 31 January 2015	2,000	2,000
<b>Net book value</b>		
At 31 January 2015	8,000	8,000

**3 Share capital**

**Allotted, called up and fully paid shares**

	<b>31 January 2015 No.</b>	<b>£</b>
Ordinary of £1 each	10	10

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.