

Registered Number 08901476

COBNUTS WOODLAND NURSERY AND FOREST SCHOOL LIMITED

Abbreviated Accounts

31 August 2016

COBNUTS WOODLAND NURSERY AND FOREST SCHOOL LIMITED**Abbreviated Balance Sheet as at 31 August 2016****Registered Number 08901476**

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		<i>£</i>	<i>£</i>
Fixed assets			
Intangible assets	2	12,000	16,000
Tangible assets	3	18,752	19,414
		<u>30,752</u>	<u>35,414</u>
Current assets			
Debtors		5,876	-
Cash at bank and in hand		2,134	1,304
		<u>8,010</u>	<u>1,304</u>
Creditors: amounts falling due within one year		<u>(20,854)</u>	<u>(34,951)</u>
Net current assets (liabilities)		<u>(12,844)</u>	<u>(33,647)</u>
Total assets less current liabilities		<u>17,908</u>	<u>1,767</u>
Creditors: amounts falling due after more than one year		<u>(11,966)</u>	<u>-</u>
Total net assets (liabilities)		<u>5,942</u>	<u>1,767</u>
Capital and reserves			
Called up share capital	4	1,000	1,000
Profit and loss account		4,942	767
Shareholders' funds		<u>5,942</u>	<u>1,767</u>

- For the year ending 31 August 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 30 May 2017

And signed on their behalf by:

Mrs C Kimble, Director**Mrs K McDermott, Director**

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

1 Accounting Policies

Basis of measurement and preparation of accounts

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).

Turnover policy

The turnover shown in the profit and loss account represents amounts invoiced during the period

Tangible assets depreciation policy

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:

Motor Vehicles - 25% reducing balance

Equipment - 25% reducing balance

Intangible assets amortisation policy

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 year straight line

Other accounting policies

Fixed assets

All fixed assets are initially recorded at cost.

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.

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity

2 Intangible fixed assets

	£
Cost	
At 31 August 2015	20,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2016	<u>20,000</u>
Amortisation	
At 31 August 2015	4,000
Charge for the year	4,000
On disposals	-
At 31 August 2016	<u>8,000</u>
Net book values	
At 31 August 2016	<u>12,000</u>
At 30 August 2015	<u>16,000</u>

3 Tangible fixed assets

	£
Cost	
At 31 August 2015	28,733
Additions	4,791
Disposals	-
Revaluations	-
Transfers	-
At 31 August 2016	<u>33,524</u>
Depreciation	
At 31 August 2015	9,319
Charge for the year	5,453
On disposals	-
At 31 August 2016	<u>14,772</u>
Net book values	
At 31 August 2016	<u>18,752</u>
At 30 August 2015	<u>19,414</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

2016	2015
£	£

1,000 Ordinary shares of £1 each

1,000

1,000

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