

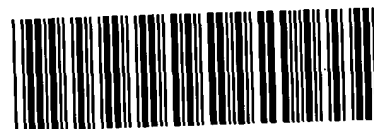
REGISTERED NUMBER: OC364909 (England and Wales)

BUTTONS DAY NURSERY TEDDINGTON LLP

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2017

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BUTTONS DAY NURSERY TEDDINGTON LLP
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For The Year Ended 31 August 2017

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BUTTONS DAY NURSERY TEDDINGTON LLP

GENERAL INFORMATION
For The Year Ended 31 August 2017

DESIGNATED MEMBERS: Buttons Day Nursery School Limited
N M Gautier
Satnam Parhar Associates Limited
Eduko Education Limited

REGISTERED OFFICE: Craven House
16 Northumberland Avenue
London
London
WC2N 5AP

BUSINESS ADDRESS: 2 Riding House Street
Marylebone
London
London
W1W 7FA

REGISTERED NUMBER: OC364909 (England and Wales)

AUDITORS: Haines Watts South Midlands Audit LLP
1 Rushmills
Northampton
Northamptonshire
NN4 7YB

BUTTONS DAY NURSERY TEDDINGTON LLP (REGISTERED NUMBER: OC364909)

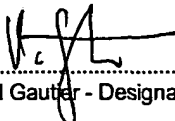
BALANCE SHEET
31 August 2017

		2017		2016 as restated	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	4		46,435		21,515
CURRENT ASSETS					
Debtors	5	33,277		57,197	
Cash at bank and in hand		2,785		2,972	
		<u>36,062</u>		<u>60,169</u>	
CREDITORS					
Amounts falling due within one year	6	195,047		116,652	
NET CURRENT LIABILITIES			<u>(158,985)</u>		<u>(56,483)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
and					
NET LIABILITIES ATTRIBUTABLE TO MEMBERS			<u>(112,550)</u>		<u>(34,968)</u>
LOANS AND OTHER DEBTS DUE TO MEMBERS			-		-
MEMBERS' OTHER INTERESTS					
Capital accounts			448,692		448,692
Other reserves			<u>(561,242)</u>		<u>(483,660)</u>
			<u>(112,550)</u>		<u>(34,968)</u>
TOTAL MEMBERS' INTERESTS					
Members' other interests			<u>(112,550)</u>		<u>(34,968)</u>

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008 relating to small LLPs.

In accordance with Section 444 of the Companies Act 2006 as applied to LLPs by the Limited Liability Partnerships (Accounts and Audit) (Application of Companies Act 2006) Regulations 2008, the Income Statement has not been delivered.

The financial statements were approved by the members of the LLP on 30.08.2018 and were signed by:


.....
N M Gautier - Designated member

The notes form part of these financial statements

BUTTONS DAY NURSERY TEDDINGTON LLP

NOTES TO THE FINANCIAL STATEMENTS For The Year Ended 31 August 2017

1. STATUTORY INFORMATION

Buttons Day Nursery Teddington Llp is registered in England and Wales. The LLP's registered number and registered office address can be found on the General Information page. The business address is as follows:

8 Langham Road
Teddington
TW11 9HQ

2. ACCOUNTING POLICIES

Accounting convention

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 requirements of the Statement of Recommended Practice, Accounting by Limited Liability Partnerships. The financial statements have been prepared under the historical cost convention.

There were no material departures from that standard.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets

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

Improvements to property	- Straight line over 7 years
Nursery equipments	- 20% on cost
Fixtures and fittings	- 15% on reducing balance
Computer equipment	- 33% on cost

Leases

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Retirement benefits and post retirement payments to members

The LLP operates a defined contribution pension scheme. Contributions payable to the LLP's pension scheme are charged to profit or loss in the period to which they relate.

The LLP does not make any provision for, or make any payments in connection with post-retirement payments to members.

Members' participating interests

Members' participation rights are the rights of a member against the LLP that arise under the members' agreement (for example, in respect of amounts subscribed or otherwise contributed remuneration and profits).

Members' participation rights in the earnings or assets of the LLP are analysed between those that are, from the LLP's perspective, either a financial liability or equity, in accordance with section 22 of FRS 102. A member's participation rights including amounts subscribed or otherwise contributed by members, for example members' capital, are classed as liabilities unless the LLP has an unconditional right to refuse payment to members, in which case they are classified as equity.

All amounts due to members that are classified as liabilities are presented within 'Loans and other debts due to members' and, where such an amount relates to current year profits, they are recognised within 'Members' remuneration charged as an expense' in arriving at the relevant year's result. Undivided amounts that are classified as equity are shown within 'Members' other interests'. Amounts recoverable from members are presented as debtors and shown as amounts due from members within members' interests.

Once an unavoidable obligation has been created in favour of members through allocation of profits or other means, any undrawn profits remaining at the reporting date are shown as 'Loans and other debts due to members' to the extent they exceed debts due from a specific member.

BUTTONS DAY NURSERY TEDDINGTON LLP
NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2017

2. ACCOUNTING POLICIES - continued

Going concern

The company is dependent on ongoing financial support of its ultimate parent, to which the parent has committed. The parent has in place funding to finance short term working capital and growth.

The directors consider the likelihood of failing to access sufficient funds to be remote and therefore consider the use of the going concern basis of preparation of the financial statements to be appropriate.

3. EMPLOYEE INFORMATION

The average number of employees during the year was 12 (2016 - 11).

4. TANGIBLE FIXED ASSETS

	Improvements to property £	Nursery equipments £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 September 2016	-	914	50,665	1,021	52,600
Additions	5,760	12,057	4,202	8,010	30,029
Disposals	-	-	(1,094)	-	(1,094)
At 31 August 2017	5,760	12,971	53,773	9,031	81,535
DEPRECIATION					
At 1 September 2016	-	15	30,401	669	31,085
Charge for year	201	874	3,306	283	4,664
Eliminated on disposal	-	-	(649)	-	(649)
At 31 August 2017	201	889	33,058	952	35,100
NET BOOK VALUE					
At 31 August 2017	5,559	12,082	20,715	8,079	46,435
At 31 August 2016	-	899	20,264	352	21,515

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016 as restated
	£	£
Trade debtors	15,242	7,321
Amounts owed by group undertakings	3,393	37,923
Other debtors	-	91
Prepayments and accrued income	14,642	11,862
	33,277	57,197

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016 as restated
	£	£
Trade creditors	14,645	17,973
Amounts owed to group undertakings	15,132	7,246
Social security and other taxes	3,233	2,088
Other creditors	19,968	18,905
Accrued expenses	142,069	70,440
	195,047	116,652

BUTTONS DAY NURSERY TEDDINGTON LLP

NOTES TO THE FINANCIAL STATEMENTS - continued
For The Year Ended 31 August 2017

7. LEASING AGREEMENTS

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

	2017	2016 as restated
	£	£
Within one year	66,000	66,000
Between one and five years	264,000	264,000
In more than five years	203,500	269,500
	<u>533,500</u>	<u>599,500</u>

8. DISCLOSURE UNDER SECTION 444(5B) OF THE COMPANIES ACT 2006

The Report of the Auditors was unqualified.

Gary Woodhall ACA (Senior Statutory Auditor)
for and on behalf of Haines Watts South Midlands Audit LLP

9. RELATED PARTY DISCLOSURES

The LLP 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.

During the prior period the LLP disposed of its freehold property to an affiliated company registered in Luxembourg. The property was sold for £850,000 realising a loss of £405,411.

10. CONTROLLING PARTY

The controlling party is Eduko Education Limited.

The ultimate controlling party is Eduko Education Holdco Sarl.