

**Registered Number 06211982**

**FIRST STEPS NURSERY (BMTH) LIMITED**

**Abbreviated Accounts**

**31 March 2015**

## Abbreviated Balance Sheet as at 31 March 2015

Notes 31/03/2015 30/04/2014

		£	£
<b>Fixed assets</b>			
Tangible assets	2	110,974	39,539
		<u>110,974</u>	<u>39,539</u>
<b>Current assets</b>			
Debtors		33,526	23,335
Cash at bank and in hand		-	60,065
		<u>33,526</u>	<u>83,400</u>
<b>Creditors: amounts falling due within one year</b>		(96,756)	(69,655)
<b>Net current assets (liabilities)</b>		<u>(63,230)</u>	<u>13,745</u>
<b>Total assets less current liabilities</b>		<u>47,744</u>	<u>53,284</u>
<b>Creditors: amounts falling due after more than one year</b>		(37,159)	(29,248)
<b>Provisions for liabilities</b>		(13,081)	(4,390)
<b>Total net assets (liabilities)</b>		<u>(2,496)</u>	<u>19,646</u>
<b>Capital and reserves</b>			
Called up share capital	3	100	100
Profit and loss account		(2,596)	19,546
<b>Shareholders' funds</b>		<u>(2,496)</u>	<u>19,646</u>

- For the year ending 31 March 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 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 8 July 2015

And signed on their behalf by:

**C. Marks, Director**

## Notes to the Abbreviated Accounts for the period ended 31 March 2015

## 1 Accounting Policies

**Basis of measurement and preparation of accounts**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities effective April 2008.

**Turnover policy**

Turnover represents the total invoice value, excluding value added tax of sales made during the year and is derived from the provision of goods falling within the company's ordinary activities.

**Tangible assets depreciation policy**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% reducing balance

Motor vehicles - 25% reducing balance

**Other accounting policies**

Leasing and hire purchase commitments

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible assets and depreciated over the shorter of the lease term and their useful lives. Obligations under such agreements are included in creditors net of the finance charge allocated to future periods. the finance element of the rental payment is charged to the profit and loss account so as to produce constant periodic rates of charge on the net obligations outstanding in each period.

## 2 Tangible fixed assets

	£
<b>Cost</b>	
At 1 May 2014	80,896
Additions	89,101
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2015	<u>169,997</u>
<b>Depreciation</b>	
At 1 May 2014	41,357
Charge for the year	17,666
On disposals	-
At 31 March 2015	<u>59,023</u>
<b>Net book values</b>	
At 31 March 2015	<u>110,974</u>
At 30 April 2014	<u>39,539</u>

### 3 **Called Up Share Capital**

Allotted, called up and fully paid:

	<i>31/03/2015</i>	<i>30/04/2014</i>
	<i>£</i>	<i>£</i>
100 Ordinary shares of £1 each	100	100

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