

Registered number
09299641

MOON VALLEY DAY NURSERY LIMITED
Amending
Report and Accounts

30 November 2015

WEDNESDAY



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16/08/2017

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COMPANIES HOUSE

MOON VALLEY DAY NURSERY LIMITED

Registered number: 09299641

Director's Report

The director presents his report and accounts for the period ended 30 November 2015.

Principal activities

The company's principal activity during the year continued to be Pre-primary education.

Directors

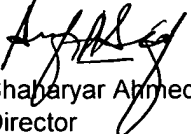
The following persons served as directors during the period:

Shaharyar Ahmed Siddiqui

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 February 2017 and signed on its behalf.

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Shaharyar Ahmed Siddiqui
Director

MOON VALLEY DAY NURSERY LIMITED**Registered number:** 09299641**Balance Sheet****as at 30 November 2015**

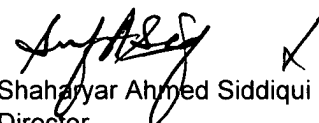
	Notes	2015 £
Fixed assets		
Tangible assets	2	826
Current assets		
Debtors	3	7,040
Cash at bank and in hand		2,153
		<u>9,193</u>
Creditors: amounts falling due within one year	4	(7,908)
Net current assets		<u>1,285</u>
Net assets		<u>2,111</u>
Capital and reserves		
Called up share capital		100
Profit and loss account		2,011
Shareholder's funds		<u>2,111</u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.


Shaharyar Ahmed Siddiqui
Director

Approved by the board on 19 February 2017

MOON VALLEY DAY NURSERY LIMITED

Notes to the Accounts

for the period from 6 November 2014 to 30 November 2015

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	over 5 years
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Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

MOON VALLEY DAY NURSERY LIMITED**Notes to the Accounts****for the period from 6 November 2014 to 30 November 2015****2 Tangible fixed assets**

	Office Equipment £	Fixture & Fittings £	Total £
Cost			
Additions	497	535	1,032
At 30 November 2015	497	535	1,032
Depreciation			
Charge for the period	99	107	206
At 30 November 2015	99	107	206
Net book value			
At 30 November 2015	398	428	826

[For revalued assets, state the years in which the assets were valued and their values. For assets revalued during the reporting period, state the names of the persons who revalued them or particulars of their qualifications for doing so and the bases of valuation used by them.]

3 Debtors

	2015 £
Trade debtors	1,099
Other debtors	5,941
	7,040

4 Creditors: amounts falling due within one year

	2015 £
Corporation tax	297
Other taxes and social security costs	3,011
Other creditors	4,600
	7,908

5 Other information

MOON VALLEY DAY NURSERY LIMITED is a private company limited by shares and incorporated in England. Its registered office is:
79 Watermarque Aparments
Browning Street
Birmingham
B16 8 GY