

**LODGE MOOR NURSERY LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**LODGE MOOR NURSERY LIMITED**  
**UNAUDITED ACCOUNTS**  
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**LODGE MOOR NURSERY LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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<b>Director</b>	Beverley Susan Hilton
<b>Company Number</b>	07445356 (England and Wales)
<b>Registered Office</b>	Fulwood House Old Fulwood Road Sheffield S10 3TH England
<b>Accountants</b>	Kathryn Hemmant Finance 72 Worrall Road Sheffield South Yorkshire S64BD

# **LODGE MOOR NURSERY LIMITED**

## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the director of Lodge Moor Nursery Limited on the preparation of the unaudited statutory accounts for the year ended 31 March 2017**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Lodge Moor Nursery Limited for the year ended 31 March 2017 as set out on pages 5 - 8 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Lodge Moor Nursery Limited, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Lodge Moor Nursery Limited and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lodge Moor Nursery Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Lodge Moor Nursery Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Lodge Moor Nursery Limited. You consider that Lodge Moor Nursery Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Lodge Moor Nursery Limited. 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.

Kathryn Hemmant Finance

72 Worrall Road  
Sheffield  
South Yorkshire  
S64BD

30 November 2017

**LODGE MOOR NURSERY LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2017**

	Notes	2017 £	2016 £
<b>Fixed assets</b>			
Intangible assets	<u>4</u>	90,000	108,000
Tangible assets	<u>5</u>	797	53,462
		<u>90,797</u>	<u>161,462</u>
<b>Current assets</b>			
Debtors	<u>6</u>	-	4,661
<b>Creditors: amounts falling due within one year</b>	<u>7</u>	(43,873)	(53,938)
<b>Net current liabilities</b>		<u>(43,873)</u>	<u>(49,277)</u>
<b>Total assets less current liabilities</b>		46,924	112,185
<b>Creditors: amounts falling due after more than one year</b>	<u>8</u>	(80,436)	(111,607)
<b>Net (liabilities)/assets</b>		<u>(33,512)</u>	578
<b>Capital and reserves</b>			
Called up share capital	9	100	100
Profit and loss account		<u>(33,612)</u>	478
<b>Shareholders' funds</b>		<u>(33,512)</u>	578

For the year ending 31 March 2017 the company was entitled to exemption from audit 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 and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 30 November 2017.

Beverley Susan Hilton  
Director

Company Registration No. 07445356

**LODGE MOOR NURSERY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**1 Statutory information**

Lodge Moor Nursery Limited is a private company, limited by shares, registered in England and Wales, registration number 07445356. The registered office is Fulwood House, Old Fulwood Road, Sheffield, S10 3TH, England.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 March 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 April 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of childcare services provided to customers.

***Tangible fixed assets policy***

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures & fittings	25%
Computer equipment	33%

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

***Investment property***

Leasehold property has been written off due to it transpiring to be a fixed term lease premium paid on the property which should have been written down in full.

**LODGE MOOR NURSERY LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**4 Intangible fixed assets**

	<b>Goodwill</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2016	180,000
At 31 March 2017	180,000
<b>Amortisation</b>	
At 1 April 2016	72,000
Charge for the year	18,000
At 31 March 2017	90,000
<b>Net book value</b>	
At 31 March 2017	90,000
At 31 March 2016	108,000

**5 Tangible fixed assets**

	<b>Land &amp; buildings</b>	<b>Fixtures &amp; fittings</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or valuation</b>				
At 1 April 2016	52,392	18,525	2,837	73,754
At 31 March 2017	52,392	18,525	2,837	73,754
<b>Depreciation</b>				
At 1 April 2016	-	17,522	2,770	20,292
Charge for the year	52,392	250	23	52,665
At 31 March 2017	52,392	17,772	2,793	72,957
<b>Net book value</b>				
At 31 March 2017	-	753	44	797
At 31 March 2016	52,392	1,003	67	53,462

**6 Debtors**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Accrued income and prepayments	-	4,661

**7 Creditors: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	4,648	31,039
Trade creditors	7,934	10,877
Taxes and social security	3,537	2,093
Deferred income	27,754	9,929
	43,873	53,938

**LODGE MOOR NURSERY LIMITED**  
**NOTES TO THE ACCOUNTS**  
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<b>8 Creditors: amounts falling due after more than one year</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Bank loans	11,304	21,259
Other creditors	69,132	90,348
	<u>80,436</u>	<u>111,607</u>
Aggregate of amounts that fall due for payment after five years	<u>62,132</u>	<u>90,347</u>

Amounts due after 5 years equal the directors loan account repayable only when trading and cash-flow permit

<b>9 Share capital</b>	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:		
100 Ordinary shares of £1 each	100	100
	<u>100</u>	<u>100</u>

**10 Average number of employees**

During the year the average number of employees was 0 (2016: 0).



