

REGISTERED NUMBER: 04839288 (England and Wales)

Abbreviated Unaudited Accounts

for the Year Ended 31 July 2016

for

**Orchard Garden Private Day Nursery
Limited**

**Orchard Garden Private Day Nursery
Limited (Registered number: 04839288)**

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for the Year Ended 31 July 2016**

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**Orchard Garden Private Day Nursery
Limited**

**Company Information
for the Year Ended 31 July 2016**

DIRECTOR: Mr J. S. Athwal

SECRETARY: Mr H. S. Lakhan

REGISTERED OFFICE: 87 Green Lane
Derby
Derbyshire
DE1 1RX

REGISTERED NUMBER: 04839288 (England and Wales)

ACCOUNTANTS: Mabe Allen LLP
Chartered Accountants
50 Osmaston Road
Derby
DE1 2HU

**Orchard Garden Private Day Nursery
Limited (Registered number: 04839288)**

**Abbreviated Balance Sheet
31 July 2016**

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	2		118,250		134,750
Tangible assets	3		<u>645,734</u>		<u>684,122</u>
			763,984		818,872
CURRENT ASSETS					
Stocks		1,300		1,300	
Debtors		26,953		6,702	
Cash at bank and in hand		<u>109,710</u>		<u>4,023</u>	
		137,963		12,025	
CREDITORS					
Amounts falling due within one year	4	<u>321,501</u>		<u>175,386</u>	
NET CURRENT LIABILITIES			<u>(183,538)</u>		<u>(163,361)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			580,446		655,511
CREDITORS					
Amounts falling due after more than one year	4		(480,216)		(535,129)
PROVISIONS FOR LIABILITIES			<u>(635)</u>		<u>-</u>
NET ASSETS			<u><u>99,595</u></u>		<u><u>120,382</u></u>

The notes form part of these abbreviated accounts

**Orchard Garden Private Day Nursery
Limited (Registered number: 04839288)**

**Abbreviated Balance Sheet - continued
31 July 2016**

	Notes	2016 £	£	2015 £	£
CAPITAL AND RESERVES					
Called up share capital	5		100		1
Profit and loss account			<u>99,495</u>		<u>120,381</u>
SHAREHOLDERS' FUNDS			<u>99,595</u>		<u>120,382</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 28 April 2017 and were signed by:

Mr J. S. Athwal - Director

**Orchard Garden Private Day Nursery
Limited (Registered number: 04839288)**

**Notes to the Abbreviated Accounts
for the Year Ended 31 July 2016**

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover represents net invoiced sales of goods, excluding value added tax.

Tangible fixed assets

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

Freehold property and improvements	- 4% on cost
Fixtures and fittings	- 15% on cost
Office equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Goodwill and amortisation

Goodwill arises on the acquisition of a business represents the excess of the cost of acquisition (being cash paid and the fair value of other consideration given) over the fair value of the separate net assets acquired. The fair value of the acquired assets and liabilities are assessed in the year of acquisition and the subsequent year, which may impact on the goodwill recognised. Goodwill is capitalised and written off on a straight line basis over its useful economic life of twenty years.

Provision is made for any impairment in its value. The useful economic life is the expected period over which the company expects to derive economic benefit, and is reviewed on an annual basis.

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.

**Orchard Garden Private Day Nursery
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**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2016**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015 and 31 July 2016	<u>330,000</u>
AMORTISATION	
At 1 August 2015	195,250
Amortisation for year	<u>16,500</u>
At 31 July 2016	<u>211,750</u>
NET BOOK VALUE	
At 31 July 2016	<u>118,250</u>
At 31 July 2015	<u>134,750</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 August 2015	1,079,108
Additions	<u>4,427</u>
At 31 July 2016	<u>1,083,535</u>
DEPRECIATION	
At 1 August 2015	394,986
Charge for year	<u>42,815</u>
At 31 July 2016	<u>437,801</u>
NET BOOK VALUE	
At 31 July 2016	<u>645,734</u>
At 31 July 2015	<u>684,122</u>

4. CREDITORS

Creditors include an amount of £ 0 (2015 - £ 181,688) for which security has been given.

**Orchard Garden Private Day Nursery
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**Notes to the Abbreviated Accounts - continued
for the Year Ended 31 July 2016**

4. CREDITORS - continued

They also include the following debts falling due in more than five years:

	2016	2015
	£	£
Repayable by instalments	<u>354,308</u>	<u>-</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016	2015
			£	£
1	Ordinary	1	<u>100</u>	<u>1</u>

During the year 99 shares which had an aggregate nominal value of £99 were allotted for an aggregate consideration of £99.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.