

**Registered Number 07022448**

**THE NEST NURSERY LIMITED**

**Abbreviated Accounts**

**30 September 2016**

## Abbreviated Balance Sheet as at 30 September 2016

	<i>Notes</i>	<i>2016</i>	<i>2015</i>
		£	£
<b>Called up share capital not paid</b>		-	-
<b>Fixed assets</b>			
Intangible assets	2	110,804	-
Tangible assets	3	57,134	21,913
		<u>167,938</u>	<u>21,913</u>
<b>Current assets</b>			
Debtors		35,711	26,950
Cash at bank and in hand		2,380	21,412
		<u>38,091</u>	<u>48,362</u>
<b>Creditors: amounts falling due within one year</b>		(197,790)	(60,516)
<b>Net current assets (liabilities)</b>		<u>(159,699)</u>	<u>(12,154)</u>
<b>Total assets less current liabilities</b>		<u>8,239</u>	<u>9,759</u>
<b>Total net assets (liabilities)</b>		<u>8,239</u>	<u>9,759</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		8,237	9,757
<b>Shareholders' funds</b>		<u>8,239</u>	<u>9,759</u>

- For the year ending 30 September 2016 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 6 May 2017

And signed on their behalf by:

**L A Hellyn, Director**

## Notes to the Abbreviated Accounts for the period ended 30 September 2016

## 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.

**Tangible assets depreciation policy**

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

Land & Buildings : Leases written off over a 22 year period, on a straight line basis.

Plant & machinery : 20% per annum, on a straight line basis.

Fixtures & fittings : 25% per annum, on a straight line basis.

Computer equipment : 50% per annum, on a straight line basis.

**Intangible assets amortisation policy**

Goodwill : 20% per annum, on a straight line basis

## 2 Intangible fixed assets

	£
<b>Cost</b>	
At 1 October 2015	-
Additions	138,505
Disposals	-
Revaluations	-
Transfers	-
At 30 September 2016	<u>138,505</u>
<b>Amortisation</b>	
At 1 October 2015	-
Charge for the year	27,701
On disposals	-
At 30 September 2016	<u>27,701</u>
<b>Net book values</b>	
At 30 September 2016	<u><u>110,804</u></u>
At 30 September 2015	<u><u>-</u></u>

## 3 Tangible fixed assets

	£
<b>Cost</b>	
At 1 October 2015	33,569
Additions	50,865
Disposals	-

Revaluations	-
Transfers	-
At 30 September 2016	<u>84,434</u>
<b>Depreciation</b>	
At 1 October 2015	11,656
Charge for the year	15,644
On disposals	-
At 30 September 2016	<u>27,300</u>
<b>Net book values</b>	
At 30 September 2016	<u>57,134</u>
At 30 September 2015	<u>21,913</u>

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