REGISTERED NUMBER: 03341521 (England and Wales)

ANGELS BY DAY (CHILDREN'S DAY NURSERY) LIMITED

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2017

ANGELS BY DAY (CHILDREN'S DAY NURSERY) LIMITED (REGISTERED NUMBER: 03341521)

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ANGELS BY DAY (CHILDREN'S DAY NURSERY) LIMITED

COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2017

DIRECTORS:	Mrs F K Day Mr B J Day
SECRETARY:	Mr C M Day
REGISTERED OFFICE:	Hill Side House Hill Side Off Derby Road Nottingham Nottinghamshire NG7 2DZ
REGISTERED NUMBER:	03341521 (England and Wales)
ACCOUNTANTS:	Johnson Tidsall Limited Chartered Accountants 81 Burton Road Derby Derbyshire DE1 1TJ

ANGELS BY DAY (CHILDREN'S DAY NURSERY) LIMITED (REGISTERED NUMBER: 03341521)

BALANCE SHEET
31 AUGUST 2017

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		**733,466**		747,931
CURRENT ASSETS					
Stocks		**2,970**		2,560	
Debtors	5	**146,139**		103,852	
Cash at bank and in hand		**764,724**		657,710	
		913,833		764,122	
CREDITORS					
Amounts falling due within one year	6	**319,932**		474,791	
NET CURRENT ASSETS			**593,901**		289,331
TOTAL ASSETS LESS CURRENT LIABILITIES			**1,327,367**		1,037,262
PROVISIONS FOR LIABILITIES			**9,840**		9,303
NET ASSETS			**1,317,527**		1,027,959
CAPITAL AND RESERVES					
Called up share capital	7		**1**		1
Retained earnings			**1,317,526**		1,027,958
SHAREHOLDERS' FUNDS			**1,317,527**		1,027,959

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors on 18 May 2018 and were signed on its behalf by:

Mrs F K Day - Director

1. STATUTORY INFORMATION

Angels by Day (Children's Day Nursery) Limited is a private company, limited by shares , registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

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	- 2% on cost
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance

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

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

2. **ACCOUNTING POLICIES - continued**

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 48 (2016 - 47) .

4. **TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 September 2016	**932,539**	**116,739**	**94,050**	**1,143,328**
Additions	**-**	**16,890**	**2,298**	**19,188**
At 31 August 2017	**932,539**	**133,629**	**96,348**	**1,162,516**
DEPRECIATION				
At 1 September 2016	**233,842**	**78,238**	**83,317**	**395,397**
Charge for year	**19,250**	**11,673**	**2,730**	**33,653**
At 31 August 2017	**253,092**	**89,911**	**86,047**	**429,050**
NET BOOK VALUE				
At 31 August 2017	**679,447**	**43,718**	**10,301**	**733,466**
At 31 August 2016	698,697	38,501	10,733	747,931

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade debtors	**9,449**	9,706
Other debtors	**130,488**	88,488
Prepayments and accrued income	**6,202**	5,658
	146,139	103,852

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2017 £	2016 £
Trade creditors	**2,768**	13,595
Corporation tax	**94,000**	80,856
Social security and other taxes	**5,369**	4,466
Other creditors	**1,000**	1,000
Directors' current accounts	**97,833**	259,897
Accruals and deferred income	**118,962**	114,977
	319,932	474,791

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2017 £	2016 £
1	Ordinary	£1	1	1

8. RELATED PARTY DISCLOSURES

As at 31 August 2017 the company owed £97,833 (2016: £259,897) to its directors.

As at 31 August 2017 the company was owed £130,488 (2016: £88,488) by Angels By Day Developments Limited. A company Mrs F K Day is a director and shareholder of.

9. FIRST YEAR ADOPTION

This is the first year that the company has presented its financial statements under Section 1A of Financial Reporting Standard 102 (FRS102 1A) issued by the Financial Reporting Council. The last financial statements, for the year ended 31 August 2016, were prepared under previous UK GAAP. The transition date to FRS102 1A is therefore 1 September 2015.

Adopting FRS102 1A has resulted in no changes to the accounting policies.

Reconciliation of equity

	1 Sept 2015 £	31 Aug 2016 £
As previously reported	1,016,412	1,027,959
As reported under FRS 102 1A	1,016,412	1,027,959

Reconciliation of profit

	Year ended 31 Aug 2016 £
As previously reported	338,347
As reported under FRS 102 1A	338,347

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.