

Apple Tree Day Care Nursery Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2016

Henry and Banwell Limited
Chartered Accountants
26 Berkeley Square
Clifton
Bristol
Bristol
BS8 1HP

Apple Tree Day Care Nursery Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited
Statutory Accounts of
Apple Tree Day Care Nursery Limited
for the Year Ended 31 May 2016**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Apple Tree Day Care Nursery Limited for the year ended 31 May 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance/>.

This report is made solely to the Board of Directors of Apple Tree Day Care Nursery Limited, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Apple Tree Day Care Nursery Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Apple Tree Day Care Nursery Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Apple Tree Day Care 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 profit of Apple Tree Day Care Nursery Limited. You consider that Apple Tree Day Care 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 Apple Tree Day Care 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.

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Henry and Banwell Limited
Chartered Accountants
26 Berkeley Square
Clifton
Bristol
Bristol
BS8 1HP
4 November 2016

Apple Tree Day Care Nursery Limited
(Registration number: 04445021)
Abbreviated Balance Sheet at 31 May 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible fixed assets		437,174	435,473
Current assets			
Debtors		29,540	22,984
Cash at bank and in hand		-	4,160
		29,540	27,144
Creditors: Amounts falling due within one year		(186,823)	(156,710)
Net current liabilities		(157,283)	(129,566)
Total assets less current liabilities		279,891	305,907
Creditors: Amounts falling due after more than one year		(276,907)	(287,617)
Net assets		2,984	18,290
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		2,982	18,288
Shareholders' funds		2,984	18,290

For the year ending 31 May 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 4 November 2016 and signed on its behalf by:

.....
Mr A Garner
Director

The notes on pages 3 to 4 form an integral part of these financial statements.
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Apple Tree Day Care Nursery Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016
..... continued

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, 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 amounts chargeable in respect of the sale of goods and services to customers.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant & machinery	25% reducing balance basis
Motor vehicles	25% straight line basis

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as 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. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Tangible assets	Total
	£	£
Cost		
At 1 June 2015	464,605	464,605
Additions	2,481	2,481
At 31 May 2016	467,086	467,086
Depreciation		
At 1 June 2015	29,132	29,132
Charge for the year	780	780
At 31 May 2016	29,912	29,912
Net book value		
At 31 May 2016	437,174	437,174
At 31 May 2015	435,473	435,473

Apple Tree Day Care Nursery Limited
Notes to the Abbreviated Accounts for the Year Ended 31 May 2016
..... continued

3 Creditors

Included in the creditors are the following amounts due after more than five years:

	2016	2015
	£	£
After more than five years by instalments	<u>276,907</u>	<u>287,617</u>

4 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	2	2	2	2
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