

Registration number 07450220

Shapes Day Nurseries Limited

Abbreviated accounts

for the period ended 30 November 2011



Shapes Day Nurseries Limited

Contents

	Page
Abbreviated balance sheet	1 - 2
Notes to the financial statements	3 - 5

Shapes Day Nurseries Limited

**Accountants' report on the unaudited financial statements to the director of
Shapes Day Nurseries Limited**

As described on the balance sheet you are responsible for the preparation of the financial statements for the period ended 30 November 2011 set out on pages 1 to 5 and you consider that the company is exempt from an audit. In accordance with your instructions we have compiled these unaudited financial statements, in order to assist you to fulfil your statutory responsibilities, from the accounting records and information supplied to us.

Macilvin Moore Reverses LLP
Chartered Accountants
7 St John's Road
Harrow
Middlesex
HA1 2EY

.....2012

Shapes Day Nurseries Limited

Abbreviated balance sheet as at 30 November 2011

	Notes	30/11/11	
		£	£
Fixed assets			
Tangible assets	2		192,204
Current assets			
Debtors		3,064	
Cash at bank and in hand		31,655	
		<u>34,719</u>	
Creditors: amounts falling due within one year		<u>(15,227)</u>	
Net current assets			<u>19,492</u>
Total assets less current liabilities			211,696
Creditors: amounts falling due after more than one year			(300,000)
Provisions for liabilities			<u>(17,820)</u>
Deficiency of assets			<u>(106,124)</u>
Capital and reserves			
Called up share capital	3		100
Profit and loss account			<u>(106,224)</u>
Shareholders' funds			<u>(106,124)</u>

The director's statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 3 to 5 form an integral part of these financial statements.

Shapes Day Nurseries Limited

Abbreviated balance sheet (continued)

**Director's statements required by Sections 475(2) and (3)
for the period ended 30 November 2011**

In approving these abbreviated accounts as director of the company I hereby confirm

- (a) that for the period stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ,
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the period ended 30 November 2011 , and
- (c) that I acknowledge my responsibilities for
 - (1) ensuring that the company keeps accounting records which comply with Section 386 , and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the period then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company

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

The abbreviated accounts were approved by the Board on *10/07/2012* and signed on its behalf by

Su. Richards.

.....
Susan Marie Richards
Director

Registration number 07450220

The notes on pages 3 to 5 form an integral part of these financial statements.

Shapes Day Nurseries Limited

Notes to the abbreviated financial statements for the period ended 30 November 2011

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and comply with financial reporting standards of the Accounting Standards Board

1.2. Turnover

Turnover represents the total invoice value, including value added tax, of services provided during the period

1.3. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Property Improvements	-	12% Straight line
Plant and machinery	-	10% Reducing Balance Method
Fixtures, fittings and equipment	-	25% Reducing Balance Method
Motor vehicles	-	25% Straight line

Shapes Day Nurseries Limited

Notes to the abbreviated financial statements for the period ended 30 November 2011

continued

1.4. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax, with the following exceptions

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold,

Provision is made for deferred tax that would arise on remittance of the retained earnings of overseas subsidiaries, associates and joint ventures only to the extent that, at the balance sheet date, dividends have been accrued as receivable,

Deferred tax assets are recognised only to the extent that the directors consider that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

2. Fixed assets	Tangible fixed assets £
Cost	
Additions	216,166
At 30 November 2011	216,166
Depreciation	
Charge for period	23,962
At 30 November 2011	23,962
Net book value	
At 30 November 2011	192,204

Shapes Day Nurseries Limited

**Notes to the abbreviated financial statements
for the period ended 30 November 2011**

continued

3. Share capital	30/11/11 £
Authorised	
100 Ordinary shares of £1 each	100
	<u><u> </u></u>
Allotted, called up and fully paid	
100 Ordinary shares of £1 each	100
	<u><u> </u></u>
Equity Shares	
100 Ordinary shares of £1 each	100
	<u><u> </u></u>