

**NURTURE DAY NURSERY & PRE SCHOOL LIMITED**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

**NURTURE DAY NURSERY & PRE SCHOOL LIMITED**  
**UNAUDITED ACCOUNTS**  
**CONTENTS**

---

|                                        | <b>Page</b> |
|----------------------------------------|-------------|
| <u>Company information</u>             | <u>3</u>    |
| <u>Statement of financial position</u> | <u>4</u>    |
| <u>Notes to the accounts</u>           | <u>5</u>    |

**NURTURE DAY NURSERY & PRE SCHOOL LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

---

|                          |                                                                                                   |
|--------------------------|---------------------------------------------------------------------------------------------------|
| <b>Director</b>          | Mrs T NESBITT                                                                                     |
| <b>Company Number</b>    | 7819607 (England and Wales)                                                                       |
| <b>Registered Office</b> | ELIOT GARDENS<br>NEWQUAY<br>CORNWALL<br>TR7 2QE                                                   |
| <b>Accountants</b>       | SG ACCOUNTANCY<br>102 TREVERBYN ROAD<br>CARCLAZE IND ESTATE<br>ST AUSTELL<br>CORNWALL<br>PL25 4EW |

**NURTURE DAY NURSERY & PRE SCHOOL LIMITED**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 OCTOBER 2017**

|                                                                | Notes    | 2017<br>£     | 2016<br>£     |
|----------------------------------------------------------------|----------|---------------|---------------|
| <b>Fixed assets</b>                                            |          |               |               |
| Tangible assets                                                | <u>5</u> | 15,973        | 19,968        |
| <b>Current assets</b>                                          |          |               |               |
| Debtors                                                        | 6        | 10,445        | 6,227         |
| Cash at bank and in hand                                       |          | 30,112        | 21,426        |
|                                                                |          | <u>40,557</u> | <u>27,653</u> |
| <b>Creditors: amounts falling due within one year</b>          | <u>7</u> | (18,673)      | (14,197)      |
| <b>Net current assets</b>                                      |          | <u>21,884</u> | <u>13,456</u> |
| <b>Total assets less current liabilities</b>                   |          | 37,857        | 33,424        |
| <b>Creditors: amounts falling due after more than one year</b> | <u>8</u> | (7,245)       | (8,779)       |
| <b>Net assets</b>                                              |          | <u>30,612</u> | <u>24,645</u> |
| <b>Capital and reserves</b>                                    |          |               |               |
| Called up share capital                                        | 9        | 1             | 1             |
| Profit and loss account                                        |          | 30,611        | 24,644        |
| <b>Shareholders' funds</b>                                     |          | <u>30,612</u> | <u>24,645</u> |

For the year ending 31 October 2017 the company was entitled to exemption from audit 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 director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

Approved by the Board on 11 July 2018.

Mrs T NESBITT  
Director

Company Registration No. 7819607

**NURTURE DAY NURSERY & PRE SCHOOL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

---

**1 Statutory information**

NURTURE DAY NURSERY & PRE SCHOOL LIMITED is a private company, limited by shares, registered in England and Wales, registration number 7819607. The registered office is ELIOT GARDENS, NEWQUAY, CORNWALL, TR7 2QE.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

These financial statements for the year ended 31 October 2017 are the first financial statements that comply with FRS 102 Section 1A Small Entities. The date of transition is 1 November 2015.

The transition to FRS 102 Section 1A Small Entities has resulted in a small number of changes in accounting policies to those used previously.

The nature of these changes and their impact on opening equity and profit for the comparative period are explained in the notes below.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

***Presentation currency***

The accounts are presented in £ sterling.

***Turnover***

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

***Intangible fixed assets***

Intangible fixed assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight basis over their estimated useful economic lives. Impairment of intangible fixed assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

***Tangible fixed assets policy***

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

**4 Intangible fixed assets**

|                       | <b>Goodwill</b> |
|-----------------------|-----------------|
|                       | <b>£</b>        |
| <b>Cost</b>           |                 |
| At 1 November 2016    | 50,000          |
| At 31 October 2017    | 50,000          |
| <b>Amortisation</b>   |                 |
| At 1 November 2016    | 50,000          |
| At 31 October 2017    | 50,000          |
| <b>Net book value</b> |                 |
| At 31 October 2017    | -               |

**NURTURE DAY NURSERY & PRE SCHOOL LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2017**

**5 Tangible fixed assets**

|                          | <b>Fixtures &amp; fittings<br/>£</b> |
|--------------------------|--------------------------------------|
| <b>Cost or valuation</b> | At cost                              |
| At 1 November 2016       | 42,789                               |
| At 31 October 2017       | 42,789                               |
| <b>Depreciation</b>      |                                      |
| At 1 November 2016       | 22,821                               |
| Charge for the year      | 3,995                                |
| At 31 October 2017       | 26,816                               |
| <b>Net book value</b>    |                                      |
| At 31 October 2017       | 15,973                               |
| At 31 October 2016       | 19,968                               |

**6 Debtors**

|               | <b>2017<br/>£</b> | <b>2016<br/>£</b> |
|---------------|-------------------|-------------------|
| Trade debtors | 3,341             | 5,800             |
| Other debtors | 7,104             | 427               |
|               | 10,445            | 6,227             |

**7 Creditors: amounts falling due within one year**

|                           | <b>2017<br/>£</b> | <b>2016<br/>£</b> |
|---------------------------|-------------------|-------------------|
| Trade creditors           | 800               | 811               |
| Taxes and social security | 7,928             | 8,246             |
| Other creditors           | 1,632             | 6,391             |
| Loans from directors      | 8,313             | (1,251)           |
|                           | 18,673            | 14,197            |

**8 Creditors: amounts falling due after more than one year**

|            | <b>2017<br/>£</b> | <b>2016<br/>£</b> |
|------------|-------------------|-------------------|
| Bank loans | 7,245             | 8,779             |

**9 Share capital**

|                                     | <b>2017<br/>£</b> | <b>2016<br/>£</b> |
|-------------------------------------|-------------------|-------------------|
| Allotted, called up and fully paid: |                   |                   |
| 1 Ordinary shares of £1 each        | 1                 | 1                 |

**10 Average number of employees**

During the year the average number of employees was 0 (2016: 0).

