Registered Number 08098693

BUTTERFLY BLUE DAY NURSERIES LIMITED

Abbreviated Accounts

30 June 2014

BUTTERFLY BLUE DAY NURSERIES LIMITED **Registered Number 08098693**

Abbreviated Balance Sheet as at 30 June 2014

	Notes	*2014*	*2013*
		£	£
Fixed assets			
Tangible assets	2	479,055	462,425
		479,055	462,425
Current assets			
Debtors		7,773	1,943
Cash at bank and in hand		108,803	10,807
		116,576	12,750
Creditors: amounts falling due within one year		(43,034)	(47,434)
Net current assets (liabilities)		73,542	(34,684)
Total assets less current liabilities		552,597	427,741
Creditors: amounts falling due after more than one year		(422,946)	(439,500)
Provisions for liabilities		(8,393)	-
Total net assets (liabilities)		121,258	(11,759)
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		121,158	(11,859)
Shareholders' funds		121,258	(11,759)

- For the year ending 30 June 2014 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 25 March 2015

And signed on their behalf by:
T J Fergus, Director

Notes to the Abbreviated Accounts for the period ended 30 June 2014

1 Accounting Policies

Basis of measurement and preparation of accounts
The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover policy
Turnover represents net invoiced sales of services, excluding value added tax.

Tangible assets depreciation policy
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property - 2% on cost
Toys and education equipment - 25% on reducing balance
Furniture and equipment - 25% on reducing balance

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

2 Tangible fixed assets

	£
Cost	
At 1 July 2013	468,422
Additions	39,630
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2014	508,052
Depreciation	
At 1 July 2013	5,997
Charge for the year	23,000
On disposals	-
At 30 June 2014	28,997
Net book values	
At 30 June 2014	479,055
At 30 June 2013	462,425

3 Called Up Share Capital
Allotted, called up and fully paid:

	2014	*2013*
	£	£
100 Ordinary shares of £1 each	100	100

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