Registered Number 08098693

BUTTERFLY BLUE DAY NURSERIES LIMITED

Abbreviated Accounts

30 June 2015

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

Abbreviated Balance Sheet as at 30 June 2015

	Notes	*2015*	*2014*
		£	£
Fixed assets			
Tangible assets	2	462,164	479,055
		462,164	479,055
Current assets			
Debtors		7,521	7,773
Cash at bank and in hand		268,153	108,803
		275,674	116,576
Creditors: amounts falling due within one year		(77,992)	(43,034)
Net current assets (liabilities)		197,682	73,542
Total assets less current liabilities		659,846	552,597
Creditors: amounts falling due after more than one year		(335,193)	(422,946)
Provisions for liabilities		(6,817)	(8,393)
Total net assets (liabilities)		317,836	121,258
Capital and reserves			
Called up share capital	3	100	100
Profit and loss account		317,736	121,158
Shareholders' funds		317,836	121,258

- For the year ending 30 June 2015 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 23 March 2016

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

Notes to the Abbreviated Accounts for the period ended 30 June 2015

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 2014	508,052
Additions	3,484
Disposals	-
Revaluations	-
Transfers	-
At 30 June 2015	511,536
Depreciation	
At 1 July 2014	28,997
Charge for the year	20,375
On disposals	-
At 30 June 2015	49,372
Net book values	
At 30 June 2015	462,164
At 30 June 2014	479,055

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

	2015	*2014*
	£	£
100 Ordinary shares of £1 each	100	100

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