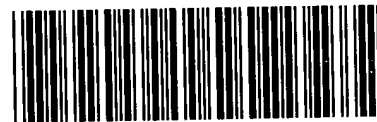


RECTORY LANE NURSERY LIMITED

UNAUDITED ABBREVIATED ACCOUNTS

31 AUGUST 2015



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COMPANIES HOUSE

RECTORY LANE NURSERY LIMITED

ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2015

CONTENTS

PAGES

Report to the director on the preparation of the
unaudited statutory financial statements

1

Abbreviated Balance sheet

2

Notes to the Abbreviated accounts

3 to 4

RECTORY LANE NURSERY LIMITED

CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF RECTORY LANE NURSERY LIMITED

YEAR ENDED 31 AUGUST 2015

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Rectory Lane Nursery Limited for the year ended 31 August 2015 which comprise the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

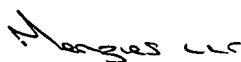
As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/regulations.

This report is made solely to the director of Rectory Lane Nursery Limited in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the abbreviated accounts of Rectory Lane Nursery Limited and state those matters that we have agreed to state to her in this report in accordance with AAF 02/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Rectory Lane Nursery Limited and its director for our work or for this report.

It is your duty to ensure that Rectory Lane Nursery Limited has kept adequate accounting records and to prepare statutory abbreviated accounts that give a true and fair view of the assets, liabilities, financial position and profit of Rectory Lane Nursery Limited. You consider that Rectory Lane 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 abbreviated accounts of Rectory Lane 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 abbreviated accounts.

Centrum House
36 Station Road
Egham
Surrey TW20 9LF
19/2/16



MENZIES LLP
Chartered Accountants

RECTORY LANE NURSERY LIMITED

ABBREVIATED BALANCE SHEET

31 AUGUST 2015

	Note	2015 £	£	2014 £	£
FIXED ASSETS	2				
Intangible assets			-		-
Tangible assets			406		93
			<u>406</u>		<u>93</u>
CURRENT ASSETS					
Debtors		878		-	
Cash at bank and in hand		66,361		54,491	
		<u>67,239</u>		<u>54,491</u>	
CREDITORS: Amounts falling due within one year		<u>30,604</u>		<u>38,898</u>	
NET CURRENT ASSETS			36,635		15,593
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>37,041</u>		<u>15,686</u>
CAPITAL AND RESERVES					
Called up equity share capital	3		2		2
Profit and loss account			37,039		15,684
SHAREHOLDERS' FUNDS			<u>37,041</u>		<u>15,686</u>

For the year ended 31 August 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These abbreviated accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

These abbreviated accounts were approved and signed by the director and authorised for issue on 19/2/16


Mrs C Hodgson

Company Registration Number: 8227421

The notes on pages 3 to 4 form part of these abbreviated accounts.

RECTORY LANE NURSERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES

Basis of accounting

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

The turnover shown in the profit and loss account represents school fees charged on commencement of the term to which they relate. Amounts are not recognised in the profit and loss account until the company is unequivocally entitled to the income.

Goodwill

Goodwill has been written off in the first term after acquisition.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Goodwill	-	100% Straight line
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Fixed assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	33% straight line
Equipment	-	33% straight line

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

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.

Deferred tax assets are recognised only to the extent that the director considers 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.

RECTORY LANE NURSERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 31 AUGUST 2015

1. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the entity after deducting all of its financial liabilities.

Where the contractual obligations of financial instruments (including share capital) are equivalent to a similar debt instrument, those financial instruments are classed as financial liabilities. Financial liabilities are presented as such in the balance sheet. Finance costs and gains or losses relating to financial liabilities are included in the profit and loss account. Finance costs are calculated so as to produce a constant rate of return on the outstanding liability.

Where the contractual terms of share capital do not have any terms meeting the definition of a financial liability then this is classed as an equity instrument. Dividends and distributions relating to equity instruments are debited direct to equity.

2. FIXED ASSETS

	Intangible Assets	Tangible Assets	Total
	£	£	£
COST			
At 1 September 2014	6,797	139	6,936
Additions	—	535	535
At 31 August 2015	<u>6,797</u>	<u>674</u>	<u>7,471</u>
DEPRECIATION			
At 1 September 2014	6,797	46	6,843
Charge for year	—	222	222
At 31 August 2015	<u>6,797</u>	<u>268</u>	<u>7,065</u>
NET BOOK VALUE			
At 31 August 2015	<u>—</u>	<u>406</u>	<u>406</u>
At 31 August 2014	<u>—</u>	<u>93</u>	<u>93</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2015		2014	
	No	£	No	£
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>