

ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
31 AUGUST 2016

RECTORY LANE
NURSERY LIMITED

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The following reproduces the text of the Chartered Accountants' Report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**CHARTERED ACCOUNTANTS' REPORT TO THE DIRECTOR ON THE
PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL
STATEMENTS OF RECTORY LANE NURSERY LIMITED
FOR THE YEAR ENDED 31 AUGUST 2016**

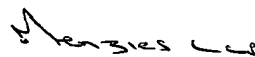
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Rectory Lane Nursery Limited for the year ended 31 August 2016 which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given to us.

As a 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:
www.icaew.com/en/members/regulations-standards-and-guidance/.

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 financial statements of Rectory Lane Nursery Limited and state those matters that we have agreed to state to the director of Rectory Lane Nursery Limited in this report in accordance with ICAEW Technical Release TECH07/16AAF. 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 financial statements that give a true and fair view of the company's assets, liabilities, financial position and profit. 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 review of the financial statements 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 financial statements.


Menzies LLP
Chartered Accountants
Centrum House
36 Station Road
Egham
Surrey
TW20 9LF

Date: 24/3/17

RECTORY LANE NURSERY LIMITED

REGISTERED NUMBER: 8227421

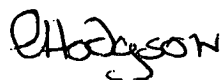
ABBREVIATED BALANCE SHEET AS AT 31 AUGUST 2016

	Note	£	2016 £	£	2015 £
Fixed assets					
Intangible assets	2		-		-
Tangible assets	3		183		406
			<u>183</u>		<u>406</u>
Current assets					
Debtors		471		878	
Cash at bank		53,655		66,361	
		<u>54,126</u>		<u>67,239</u>	
Creditors: amounts falling due within one year		<u>(42,340)</u>		<u>(30,604)</u>	
Net current assets			<u>11,786</u>		<u>36,635</u>
Total assets less current liabilities			<u>11,969</u>		<u>37,041</u>
Capital and reserves					
Called up share capital	4		2		2
Profit and loss account			11,967		37,039
Shareholders' funds			<u>11,969</u>		<u>37,041</u>

The director considers that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and for preparing financial statements which give a true and fair view of the state of affairs of the company as at 31 August 2016 and of its profit for the year in accordance with the requirements of sections 394 and 395 of the Act and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The abbreviated accounts, which have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006, were approved and authorised for issue by the board and were signed on its behalf on 17/3/17



Mrs C Hodgson
Director

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

RECTORY LANE NURSERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2016

1. Accounting Policies

1.1 Basis of preparation of financial statements

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

1.2 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.

1.3 Goodwill

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

1.4 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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1.5 Fixed assets

All fixed assets are initially recorded at cost.

1.6 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

1.7 Operating lease agreements

Rentals under operating leases are charged to the Profit and Loss Account on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period until the date the rent is expected to be adjusted to the prevailing market rate.

1.8 Deferred taxation

Full provision is made for deferred tax assets and liabilities arising from all timing differences between the recognition of gains and losses in the financial statements and recognition in the tax computation.

A net deferred tax asset is recognised only if it can be regarded as 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 assets and liabilities are calculated at the tax rates expected to be effective at the time the timing differences are expected to reverse.

Deferred tax assets and liabilities are not discounted.

RECTORY LANE NURSERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2016

1. Accounting Policies (continued)

1.9 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. Intangible assets

	£
Cost	
At 1 September 2015 and 31 August 2016	<u>6,797</u>
Amortisation	
At 1 September 2015 and 31 August 2016	<u>6,797</u>
Net book value	
At 31 August 2016	<u>-</u>
At 31 August 2015	<u>-</u>

3. Tangible assets

	£
Cost	
At 1 September 2015 and 31 August 2016	<u>674</u>
Depreciation	
At 1 September 2015	<u>268</u>
Charge for the year	<u>223</u>
At 31 August 2016	<u>491</u>
Net book value	
At 31 August 2016	<u>183</u>
At 31 August 2015	<u>406</u>

RECTORY LANE NURSERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2016

4. Share capital

	2016 £	2015 £
Allotted, called up and fully paid		
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>