

Registered number
09475708

First Light Children's Yoga Ltd

Abbreviated Accounts

31 March 2016

Hippey Accountancy Services

45 Farringdon Street

Monkston Park

Milton Keynes

MK10 9PS

Tel: 01908 672596

First Light Children's Yoga Ltd**Registered number:** 09475708**Abbreviated Balance Sheet****as at 31 March 2016**

	Notes	2016
		£
Fixed assets		
Intangible assets	2	9,600
Current assets		
Cash at bank and in hand	9,127	
Creditors: amounts falling due within one year	(2,393)	
Net current assets		6,734
Total assets less current liabilities		16,334
Creditors: amounts falling due after more than one year		(20,000)
Net liabilities		(3,666)
Capital and reserves		
Called up share capital	3	100
Profit and loss account		(3,766)
Shareholder's funds		(3,666)

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit 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 the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Mrs Julie Pearson

Director

Approved by the board on 5 December 2016

First Light Children's Yoga Ltd
Notes to the Abbreviated Accounts
for the period ended 31 March 2016

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover

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

Depreciation

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

Plant and machinery	20% straight line
Motor vehicles	25% straight line

Stocks

Stock is valued at the lower of cost and net realisable value.

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets **£**

Cost

Additions	12,000
At 31 March 2016	<u>12,000</u>

Amortisation

Provided during the period	2,400
At 31 March 2016	<u>2,400</u>

Net book value

At 31 March 2016	<u>9,600</u>
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3 Share capital	Nominal value	2016 Number	2016 £
Allotted, called up and fully paid:			
Ordinary shares	£1 each	100	<u>100</u>

	Nominal value	Number	Amount £
Shares issued during the period:			
Ordinary shares	£1 each	100	<u>100</u>

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