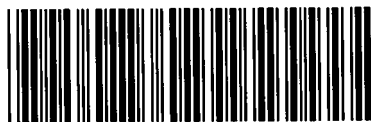


HIGHWAY DAY NURSERY
UNAUDITED ABBREVIATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2015

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COMPANIES HOUSE

HIGHWAY DAY NURSERY

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HIGHWAY DAY NURSERY

ABBREVIATED BALANCE SHEET

AS AT 31 JULY 2015

	Notes	2015 £	£	2014 £	£
Fixed assets					
Tangible assets	2		11,812		10,320
Current assets					
Debtors		857		164	
Cash at bank and in hand		26,589		7,689	
		<u>27,446</u>		<u>7,853</u>	
Creditors: amounts falling due within one year		<u>(1,090)</u>		<u>(1,594)</u>	
Net current assets			26,356		6,259
Total assets less current liabilities			38,168		16,579
Creditors: amounts falling due after more than one year			-		(1,000)
			<u>38,168</u>		<u>15,579</u>
Capital and reserves					
Profit and loss account			38,168		15,579
Shareholders' funds			<u>38,168</u>		<u>15,579</u>

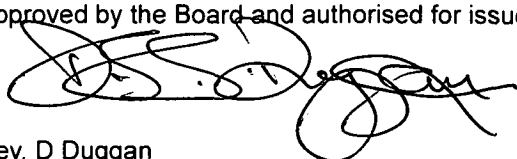
For the financial year ended 31 July 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 7 December 2015


Rev. D Duggan
Director

Company Registration No. SC253113

HIGHWAY DAY NURSERY

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 JULY 2015

1 Accounting policies

1.1 Accounting convention

The financial statements are prepared under the historical cost convention.

1.2 Compliance with accounting standards

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

1.3 Turnover

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

1.4 Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land and buildings Freehold	10% on cost (straight line basis)
Equipment	10% on cost (straight line basis)
Computer equipment	
Motor vehicles	25% on cost (straight line basis)

1.6 Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.7 Government grants

Government grants are credited to revenue upon receipt.

HIGHWAY DAY NURSERY

NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2015

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 August 2014	11,000	22,818	33,818
Additions	-	2,924	2,924
	<u>11,000</u>	<u>25,742</u>	<u>36,742</u>
At 31 July 2015	11,000	25,742	36,742
Depreciation			
At 1 August 2014	11,000	12,497	23,497
Charge for the year	-	1,433	1,433
	<u>11,000</u>	<u>13,930</u>	<u>24,930</u>
At 31 July 2015	11,000	13,930	24,930
Net book value			
At 31 July 2015	-	11,812	11,812
	<u>-</u>	<u>11,812</u>	<u>11,812</u>
At 31 July 2014	-	10,320	10,320
	<u>-</u>	<u>10,320</u>	<u>10,320</u>