Registered number
SC490147

Lily Pond Kindergarten Ltd

Abbreviated Accounts

30 June 2016

Lily Pond Kindergarten Ltd

Registered number: SC490147

Abbreviated Balance Sheet

as at 30 June 2016

	Notes		2016		2015
			£		£
Fixed assets					
Tangible assets	2		19,780		-
Current assets					
Debtors		650		-	
Cash at bank and in hand		12,242		2	
		12,892		2	
Creditors: amounts falling due within one year		(32,368)		-	
Net current (liabilities)/assets			(19,476)		2
Net assets			304		2
Capital and reserves					
Share premium			2		2
Profit and loss account			302		-
Shareholders' funds			304		2

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

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their 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.

M Swankie

Director

Approved by the board on 22 August 2016

Lily Pond Kindergarten Ltd

Notes to the Abbreviated Accounts

for the year ended 30 June 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.

Fixtures & Fittings	10% reducing balance
Equipment	25% reducing balance

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.

Pensions

The company operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

2 Tangible fixed assets

	£
Cost	
Additions	22,465
At 30 June 2016	22,465
Depreciation	
Charge for the year	2,685
At 30 June 2016	2,685
Net book value	
At 30 June 2016	19,780

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.