

# APPLE TREE CHILDRENS NURSERY (YEOVIL) LIMITED

Registered Number  
05616430  
(England and Wales)

Unaudited Financial Statements for the Year Ended  
30 November 2019



# APPLE TREE CHILDRENS NURSERY (YEOVIL) LIMITED

## Company Information

for the year from 1 December 2018 to 30 November 2019

**Directors** HORROCKS, Bonnie Louise

**Registered Address** C/O Derek J Read & Co  
  
107 North Street  
  
Martock  
  
TA12 6EJ

**Registered Number** 05616430 (England and Wales)



# APPLE TREE CHILDRENS NURSERY (YEOVIL) LIMITED

## Balance Sheet as at 30 November 2019

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	5	2,826	3,767
<b>Current assets</b>			
Stocks		4,250	4,250
Debtors		114,886	43,177
Cash at bank and on hand		1,552	709
<b>Creditors amounts falling due within one year</b>	7	(114,631)	(37,715)
<b>Net current assets (liabilities)</b>		6,057	10,421
<b>Total assets less current liabilities</b>		8,883	14,188
Provisions for liabilities		(537)	(715)
<b>Net assets</b>		8,346	13,473
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		8,344	13,471
<b>Shareholders' funds</b>		8,346	13,473

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The directors have chosen to not file a copy of the company's profit and loss account.

The members have agreed to the preparation of abridged accounts for this accounting period in accordance with section 444(2A).

The financial statements were approved and authorised for issue by the Director on 27 November 2020, and are signed on its behalf by:



HORROCKS, Bonnie Louise

**Director**

**Registered Company No. 05616430**



# APPLE TREE CHILDRENS NURSERY (YEOVIL) LIMITED

## Notes to the financial statements for the year ended 30 November 2019

### 1. STATUTORY INFORMATION

The company is a private company limited by shares and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

### 2. COMPLIANCE WITH APPLICABLE REPORTING FRAMEWORK

The financial statements have been prepared in compliance with FRS 102 Section 1A as it applies to the financial statements for the period and there were no material departures from the reporting standard.

#### Property, plant and equipment policy

Tangible fixed assets are stated at cost or valuation less depreciation. Depreciation is provided on all tangible fixed assets as follows:

	Reducing balance (%)
Fixtures and fittings	25
Vehicles	25

#### Intangible assets policy

Intangible assets are initially measured at cost and amortised over their estimated useful life. The Intangible Assets shown in the Balance Sheet are fully amortised.

#### Inventories policy

Inventories are valued at the lower of cost and estimated selling price (less any associated costs to enable such sales to complete).

#### Revenue recognition policy

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.



## Deferred tax policy

Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

## Foreign currency translation and operations policy

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

## Employee benefits policy

Contributions to defined contribution plans are expensed in the period to which they relate.

### 3. EMPLOYEE INFORMATION

	2019	2018
Average number of employees during the year	21	21

### 4. INTANGIBLE ASSETS

	Total £
<b>Cost or valuation</b>	
At 01 December 18	50,000
At 30 November 19	50,000
<b>Amortisation and impairment</b>	
At 01 December 18	50,000
At 30 November 19	50,000
<b>Net book value</b>	
At 30 November 18	



## 5. PROPERTY, PLANT AND EQUIPMENT

	<b>Total £</b>
<b>Cost or valuation</b>	
At 01 December 18	25,667
At 30 November 19	<u>25,667</u>
<b>Depreciation and impairment</b>	
At 01 December 18	21,900
Charge for year	941
At 30 November 19	<u>22,842</u>
<b>Net book value</b>	
At 30 November 19	<u>2,826</u>
At 30 November 18	<u>3,767</u>

## 6. DEBTORS WITHIN ONE YEAR

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

	<b>2019 £</b>	<b>2018 £</b>
Trade debtors / trade receivables	7,673	
Amounts owed by associates and joint ventures / participating interests	93,511	32,587
Other debtors	13,702	10,590
Total	<u>114,886</u>	<u>43,177</u>



## 7. CREDITORS WITHIN ONE YEAR

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade creditors / trade payables	4,089	2,110
Bank borrowings and overdrafts	21,237	1,718
Amounts owed to related parties	51,349	
Taxation and social security	22,093	15,201
Other creditors	12,211	11,852
Accrued liabilities and deferred income	3,652	6,834
Total	<u>114,631</u>	<u>37,715</u>



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.