

# Wiggly Worms Children's Day Nursery Ltd

Annual Report and Unaudited Financial Statements  
for the Period from 26 August 2016 to 31 March 2017

Deans Accountants And Business Advisors Ltd  
27 North Bridge Street  
Hawick  
Borders  
TD9 9BD

# **Wiggly Worms Children's Day Nursery Ltd**

## **Profit and Loss Account for the Period from 26 August 2016 to 31 March 2017**

The company has not traded during the period. During this period, the company received no income and incurred no expenditure and therefore made neither profit nor loss.

The notes on pages 3 to 4 form an integral part of these financial statements.

Page 1

# Wiggly Worms Children's Day Nursery Ltd

(Registration number: SC543839)

## Balance Sheet as at 31 March 2017

	Note	2017 £
<b>Current assets</b>		
Debtors	<u>3</u>	<u>1</u>
<b>Capital and reserves</b>		
Called up share capital	<u>4</u>	<u>1</u>
Total equity		<u>1</u>

For the financial period ending 31 March 2017 the company was entitled to exemption from audit under section 480 of the Companies Act 2006 relating to dormant companies.

### Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476; and
- The director acknowledges her 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.

Approved and authorised by the director on 24 April 2017

.....  
Miss Kim Ritson

Director

The notes on pages 3 to 4 form an integral part of these financial statements.  
Page 2

# **Wiggly Worms Children's Day Nursery Ltd**

## **Notes to the Financial Statements for the Period from 26 August 2016 to 31 March 2017**

### **1 General information**

The company is a private company limited by share capital incorporated in Scotland.

The address of its registered office is:

Colifort Hill Farm House  
Colifort Hill  
Hawick  
Scottish Borders  
TD9 9UQ  
Scotland

The principal place of business is:

Colifort Hill Farm House  
Colifort Hill  
Hawick  
Scottish Borders  
TD9 9UQ  
Scotland

These financial statements were authorised for issue by the director on 24 April 2017.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

#### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

The financial statements are presented in sterling (£) and rounded to the nearest £0.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

# Wiggly Worms Children's Day Nursery Ltd

## Notes to the Financial Statements for the Period from 26 August 2016 to 31 March 2017

### 3 Debtors

	2017 £
Other debtors	1
Total current trade and other debtors	1

### 4 Share capital

#### Allotted, called up and fully paid shares

	No.	2017 £
Ordinary shares of £1 each	1	1

Page 4

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.