

REGISTERED NUMBER: 08097764 (England and Wales)

Unaudited Financial Statements for the Year Ended 31 March 2017

for

LITTLESTARS DAY NURSERY (UK) LTD

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for the Year Ended 31 March 2017**

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LITTLESTARS DAY NURSERY (UK) LTD

**Company Information
for the Year Ended 31 March 2017**

DIRECTORS:

Dr V N P Sinha
Mrs S Sinha

REGISTERED OFFICE:

10 Parkgate Close
Kingston Upon Thames
Surrey
KT2 7LU

REGISTERED NUMBER:

08097764 (England and Wales)

ACCOUNTANTS:

All Rohit Accounting Ltd
115 Northumberland Road
North Harrow
Middlesex
HA2 7RB

LITTLESTARS DAY NURSERY (UK) LTD (REGISTERED NUMBER: 08097764)

**Balance Sheet
31 March 2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Tangible assets	4		180,206		193,826
CURRENT ASSETS					
Debtors	5	39,656		56,440	
Cash at bank and in hand		<u>99,047</u>		<u>166,803</u>	
		138,703		223,243	
CREDITORS					
Amounts falling due within one year	6	<u>188,511</u>		<u>368,051</u>	
NET CURRENT LIABILITIES			<u>(49,808)</u>		<u>(144,808)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			130,398		49,018
CREDITORS					
Amounts falling due after more than one year	7		<u>105,919</u>		<u>114,680</u>
NET ASSETS/(LIABILITIES)			<u>24,479</u>		<u>(65,662)</u>
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			<u>24,379</u>		<u>(65,762)</u>
SHAREHOLDERS' FUNDS			<u>24,479</u>		<u>(65,662)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

Balance Sheet - continued
31 March 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 7 November 2017 and were signed on its behalf by:

Dr V N P Sinha - Director

Mrs S Sinha - Director

**Notes to the Financial Statements
for the Year Ended 31 March 2017**

1. **STATUTORY INFORMATION**

Littlestars Day Nursery (UK) Ltd is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- 1% straight line on cost
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Going concern

On the basis the directors are satisfied that the company can meet its obligation as and when they fall due and that the company has sufficient support from its creditors/shareholders, the accounts are prepared on a going concern basis.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 16 .

Notes to the Financial Statements - continued
for the Year Ended 31 March 2017

4. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 April 2016	55,000	266,000	14,868	335,868
Additions	-	22,126	5,180	27,306
At 31 March 2017	<u>55,000</u>	<u>288,126</u>	<u>20,048</u>	<u>363,174</u>
DEPRECIATION				
At 1 April 2016	11,000	124,604	6,438	142,042
Charge for year	5,500	32,704	2,722	40,926
At 31 March 2017	<u>16,500</u>	<u>157,308</u>	<u>9,160</u>	<u>182,968</u>
NET BOOK VALUE				
At 31 March 2017	<u>38,500</u>	<u>130,818</u>	<u>10,888</u>	<u>180,206</u>
At 31 March 2016	<u>44,000</u>	<u>141,396</u>	<u>8,430</u>	<u>193,826</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	<u>39,656</u>	<u>56,440</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade creditors	4,379	4,390
Social security and other taxes	1,843	2,753
Other creditors	13,944	10,059
Directors' current accounts	<u>168,345</u>	<u>350,849</u>
	<u>188,511</u>	<u>368,051</u>

7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2017 £	2016 £
Bank loans - 1-2 years	21,184	22,936
Bank loans - 2-5 years	<u>84,735</u>	<u>91,744</u>
	<u>105,919</u>	<u>114,680</u>

8. RELATED PARTY DISCLOSURES

During the year, total dividends of £10,000 were paid to the directors .

A company in which Dr VNP Sinha and Mrs S Sinha are shareholders. During the year Dr VNP Sinha, director of the company provided loans to the company. The amount due to related party at the balance sheet date was £168,345 (2016: £350,849).

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2017**

9. FIRST YEAR ADOPTION

This is the first year that the company has presented financial statements under FRS102. The last financial statements under existing UK GAAP were for the year ended 31 March 2016. The date of transition to FRS 102 was 1 April 2016. There have been no impact of this transition on the figures included in the financial statements.

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.