

**REGISTERED NUMBER: 08097764 (England and Wales)**

**Unaudited Financial Statements for the Year Ended 31 March 2018**

**for**

**LITTLESTARS DAY NURSERY (UK) LTD**

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for the Year Ended 31 March 2018**

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**LITTLESTARS DAY NURSERY (UK) LTD**

**Company Information  
for the Year Ended 31 March 2018**

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**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

**Balance Sheet**  
**31 March 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		155,165		180,206
<b>CURRENT ASSETS</b>					
Debtors	5	28,741		39,656	
Cash at bank and in hand		<u>138,555</u>		<u>99,047</u>	
		167,296		138,703	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>99,079</u>		<u>188,511</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>68,217</u>		<u>(49,808)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			223,382		130,398
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>97,922</u>		<u>105,919</u>
<b>NET ASSETS</b>			<u>125,460</u>		<u>24,479</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			100		100
Retained earnings			<u>125,360</u>		<u>24,379</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>125,460</u>		<u>24,479</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2018 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 2018**

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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 19 November 2018 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 2018**

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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.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**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.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

## 3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 12 (2017 - 16) .

## 4. TANGIBLE FIXED ASSETS

	Short leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2017	55,000	288,126	20,048	363,174
Additions	-	11,000	-	11,000
At 31 March 2018	<u>55,000</u>	<u>299,126</u>	<u>20,048</u>	<u>374,174</u>
<b>DEPRECIATION</b>				
At 1 April 2017	16,500	157,308	9,160	182,968
Charge for year	5,500	28,364	2,177	36,041
At 31 March 2018	<u>22,000</u>	<u>185,672</u>	<u>11,337</u>	<u>219,009</u>
<b>NET BOOK VALUE</b>				
At 31 March 2018	<u>33,000</u>	<u>113,454</u>	<u>8,711</u>	<u>155,165</u>
At 31 March 2017	<u>38,500</u>	<u>130,818</u>	<u>10,888</u>	<u>180,206</u>

## 5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	<u>28,741</u>	<u>39,656</u>

## 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	3,701	4,379
Tax	8,256	-
Social security and other taxes	3,393	1,843
Other creditors	5,131	13,944
Directors' current accounts	78,598	168,345
	<u>99,079</u>	<u>188,511</u>

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

	2018 £	2017 £
Bank loans - 1-2 years	19,584	21,184
Bank loans - 2-5 years	78,338	84,735
	<u>97,922</u>	<u>105,919</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2018

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8. **RELATED PARTY DISCLOSURES**

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 te balance sheet date was £78,598 (2017: £168,345).

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.