

Registration number 3186579

ABC Kindergarten Limited
Abbreviated accounts
for the year ended 31 March 2009

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ABC Kindergarten Limited

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ABC Kindergarten Limited

**Accountants' report to the Board of Directors on the
unaudited financial statements of ABC Kindergarten Limited**

In accordance with the engagement letter dated 1 August 2005, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's board of directors that we have done so and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England & Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31 March 2009 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.


Power Accountax Limited

Chartered Accountants and Registered Auditors

15 September 2009

**8C High Street
Southampton
Hampshire
SO14 2DH**

ABC Kindergarten Limited

**Abbreviated balance sheet
as at 31 March 2009**

		2009		2008	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		9,300		9,300
Tangible assets	2		179,561		180,080
			<u>188,861</u>		<u>189,380</u>
Current assets					
Debtors		107,290		71,502	
Cash at bank and in hand		2,104		-	
		<u>109,394</u>		<u>71,502</u>	
Creditors: amounts falling due within one year		<u>(17,177)</u>		<u>(12,696)</u>	
Net current assets			<u>92,217</u>		<u>58,806</u>
Total assets less current liabilities			281,078		248,186
Creditors: amounts falling due after more than one year			<u>(243,597)</u>		<u>(247,495)</u>
Net assets			<u><u>37,481</u></u>		<u><u>691</u></u>
Capital and reserves					
Called up share capital	3		5,000		5,000
Profit and loss account			32,481		(4,309)
Shareholders' funds			<u><u>37,481</u></u>		<u><u>691</u></u>

The directors' statements required by Section 249B(4) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 4 to 6 form an integral part of these financial statements.

ABC Kindergarten Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Section 249B(4)
for the year ended 31 March 2009**

In approving these abbreviated accounts as directors of the company we hereby confirm:

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 249A(1) of the Companies Act 1985 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 249B(2) requesting that an audit be conducted for the year ended 31 March 2009 ; and
- (c) that we acknowledge our responsibilities for:
 - (1) ensuring that the company keeps accounting records which comply with Section 221 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 226 and which otherwise comply with the provisions of the Companies Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies .

The abbreviated accounts were approved by the Board on 15 September 2009 and signed on its behalf by

Giselle O'Carroll
Director



Registration number 3186579

The notes on pages 4 to 6 form an integral part of these financial statements.

ABC Kindergarten Limited

Notes to the abbreviated financial statements for the year ended 31 March 2009

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year.

1.3. Goodwill

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Land and buildings	-
Plant and machinery	- 25% Reducing Balance
Fixtures, fittings and equipment	- 25% Reducing Balance

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

1.6. Pensions

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

ABC Kindergarten Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2009**

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2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 April 2008	9,300	205,074	214,374
Additions	-	3,248	3,248
At 31 March 2009	<u>9,300</u>	<u>208,322</u>	<u>217,622</u>
Depreciation and			
At 1 April 2008	-	24,994	24,994
Charge for year	-	3,767	3,767
At 31 March 2009	<u>-</u>	<u>28,761</u>	<u>28,761</u>
Net book values			
At 31 March 2009	<u>9,300</u>	<u>179,561</u>	<u>188,861</u>
At 31 March 2008	<u>9,300</u>	<u>180,080</u>	<u>189,380</u>

3. Share capital	2009 £	2008 £
Authorised		
100,000 Ordinary shares of £1 each	<u>100,000</u>	<u>100,000</u>
Allotted, called up and fully paid		
5,000 Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>
Equity Shares		
5,000 Ordinary shares of £1 each	<u>5,000</u>	<u>5,000</u>

ABC Kindergarten Limited

**Notes to the abbreviated financial statements
for the year ended 31 March 2009**

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4. Transactions with directors

Advances to directors

The following directors had interest free loans during the year. The movements on these loans are as follows:

	Amount owing		Maximum
	2009	2008	in year
	£	£	£
Jeffrey O' Carroll	42,916	29,868	43,000
Giselle O'Carroll	42,916	29,868	43,000
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