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Registered number  
4649786

Kent Play Clubs  
A Company Limited by Guarantee and not having Share Capital

Report and Unaudited Accounts

31 January 2004



## **Kent Play Clubs Directors' Report**

The directors present their report and accounts for the year ended 31 January 2004.

### **Principal activities**

The company was incorporated on 28 January 2003 as a non-profit making enterprise providing management of after school clubs and playgroups for children.

### **Directors**

The directors who served during the period are as follows.

David Akehurst  
David Swindale  
Ted Hurst  
Dr Rosalyn Dunnet  
Rev Jackie Cray

The company is limited by guarantee and accordingly there is no authorised share capital for the company. All Directors are members.

### **Directors' responsibilities**

Company law requires the directors to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss for that period. In preparing those accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Small company special provisions**

The report of the directors has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

This report was approved by the board on 25 November 2004.



Kerin Akehurst-Donati  
Company Secretary

**Kent Play Clubs**  
**Income and Expenditure Account**  
**for the year ended 31 January 2004**

	Notes	2004 £
<b>Income</b>		28,680
Administrative expenses		(28,376)
<b>Operating surplus</b>	2	304
<b>Surplus on ordinary activities before taxation</b>		304
Tax on surplus on ordinary activities		-
<b>Surplus for the financial year</b>		304
<b>Retained surplus for the financial year</b>	6	<u>304</u>

**Kent Play Clubs**  
**Balance Sheet**  
**as at 31 January 2004**

	Notes	2004 £
<b>Fixed assets</b>		
Tangible assets	3	717
<b>Current assets</b>		
Debtors	4	5,679
Cash at bank and in hand		4,497
		10,176
<b>Creditors: amounts falling due within one year</b>	5	(10,589)
<b>Net current liabilities</b>		(413)
<b>Net assets</b>		<u>304</u>
<b>Capital and reserves</b>		
Income and expenditure account	6	304
<b>Members funds</b>		<u>304</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts 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 financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

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



David Swindale  
 Director

Approved by the board on 25 November 2004

**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2004**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

**Income**

Income represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts.

Grants and donations received are taken to the income and expenditure account on a time basis. Amounts effectively received in advance are included within creditors due in one year.

**Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Office equipment	25% reducing balance
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**Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

**2 Operating surplus**

**2004**  
**£**

This is stated after charging:

Depreciation of owned fixed assets	<u>74</u>
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**3 Tangible fixed assets**

**Plant and  
machinery  
etc  
£**

**Cost**

Additions	791
At 31 January 2004	<u>791</u>

**Depreciation**

Charge for the year	74
At 31 January 2004	<u>74</u>

**Net book value**

At 31 January 2004	<u>717</u>
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**Kent Play Clubs**  
**Notes to the Accounts**  
**for the year ended 31 January 2004**

<b>4 Debtors</b>	<b>2004</b>
	<b>£</b>
Trade debtors	4,603
Other debtors	1,076
	<u>5,679</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2004</b>
	<b>£</b>
Trade creditors	5,380
Other taxes and social security costs	78
Other creditors	5,131
	<u>10,589</u>

<b>6 Income and expenditure account</b>	<b>2004</b>
	<b>£</b>
Retained surplus	304
At 31 January	<u>304</u>

**7 Share Capital**

The company has no authorised or issued share capital in accordance with it's status of a Company Limited By Guarantee with no share capital as shown in the Memorandum and Articles of Association.

The liability of the members is limited to £1. In the event of winding up or dissolution of the company, surplus funds are to be distributed to a charitable institution having objects similar to those of the company.

**8 Events after the balance sheet date**

On 4 June 2004 the company gained Charitable status. The registered charity number is 1104141.