

**ABACUS KINDERGARTEN LTD**

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2013**

**INDEX TO THE ACCOUNTS**

---

Pages

|     |                                   |
|-----|-----------------------------------|
| 1   | Abbreviated Balance Sheet         |
| 2-3 | Notes to the Abbreviated Accounts |

---

**ABACUS KINDERGARTEN LTD**

Company registered number: 04707859

**ABBREVIATED BALANCE SHEET****AT 31 March 2013**

|   | Note | 2013<br>£       | 2012<br>£      |
|---|------|-----------------|----------------|
| <b>FIXED ASSETS</b>                                   |      |                 |                |
| Intangible assets                                     | 2    | 14,000          | 14,000         |
| <b>CURRENT ASSETS</b>                                 |      |                 |                |
| Debtors falling due within one year                   |      | 110,682         | 2,310          |
| Cash at bank and in hand                              |      | 9,013           | 123,542        |
|   |      | <b>119,695</b>  | <b>125,852</b> |
| <b>CREDITORS: Amounts falling due within one year</b> |      | <b>131,276</b>  | <b>116,443</b> |
| <b>NET CURRENT (LIABILITIES)/ASSETS</b>               |      | <b>(11,581)</b> | <b>9,409</b>   |
| <b>NET ASSETS</b>                                     |      | <b>£2,419</b>   | <b>£23,409</b> |
| <b>CAPITAL AND RESERVES</b>                           |      |                 |                |
| Called up share capital                               | 4    | 200             | 200            |
| Profit and loss account                               |      | 2,219           | 23,209         |
| <b>SHAREHOLDERS' FUNDS</b>                            |      | <b>£2,419</b>   | <b>£23,409</b> |

In approving these financial statements as directors of the company we hereby confirm the following:

For the year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 1) The members have not required the company to obtain an audit for its accounts for the year in question in accordance with section 476,
- 2) The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**These abbreviated accounts were approved by the board of directors on 04 September 2013**

Sharon Petgrave , Director

The notes on pages 2 to 3 form part of these accounts  
page 1

## **NOTES TO THE ABBREVIATED ACCOUNTS**

### **FOR THE YEAR ENDED 31 MARCH 2013**

#### **1. ACCOUNTING POLICIES**

##### **1a. Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

##### **1b. Intangible fixed assets: research and development**

Development expenditure is normally written off in the year of expenditure, however expenditure incurred on specific projects is capitalised when recoverability can be foreseen with reasonable certainty and is amortised in relation to sales from such projects.

##### **1c. Tangible fixed assets**

Fixed assets are shown at historical cost.

Depreciation is provided, after taking account of any grants receivable, at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                      |
|-----------------------|----------------------|
| Plant and machinery   | Reducing balance 25% |
| Vehicles              | Reducing balance 25% |
| Fixtures and fittings | Reducing balance 25% |
| Equipment             | Reducing balance 25% |

##### **1d. Taxation**

Corporation tax payable is provided on taxable profits at the current rate.

##### **1e. Turnover**

Turnover comprises the value of sales (excluding VAT and similar taxes and trade discounts) of goods and services in the normal course of business.

**ABACUS KINDERGARTEN LTD**  
**NOTES TO THE ABBREVIATED ACCOUNTS (CONT.)**  
**FOR THE YEAR ENDED 31 MARCH 2013**

| 2. INTANGIBLE FIXED ASSETS | 2013    | 2012    |
|----------------------------|---------|---------|
|                            | £       | £       |
| <b>Cost</b>                |         |         |
| At 1 April 2012            | 14,000  | 14,000  |
| At 31 March 2013           | 14,000  | 14,000  |
| <b>Depreciation</b>        |         |         |
| At 31 March 2013           | -       | -       |
| <b>Net Book Amounts</b>    |         |         |
| At 31 March 2013           | £14,000 | £14,000 |

| 3. TANGIBLE FIXED ASSETS | 2013   | 2012   |
|--------------------------|--------|--------|
|                          | £      | £      |
| <b>Cost</b>              |        |        |
| At 1 April 2012          | 21,793 | 21,793 |
| At 31 March 2013         | 21,793 | 21,793 |
| <b>Depreciation</b>      |        |        |
| At 1 April 2012          | 21,793 | 19,972 |
| For the year             | -      | 1,821  |
| At 31 March 2013         | 21,793 | 21,793 |
| <b>Net Book Amounts</b>  |        |        |
| At 31 March 2013         | £-     | £-     |

| 4. SHARE CAPITAL                 | 2013 | 2012 |
|----------------------------------|------|------|
|                                  | £    | £    |
| Allotted, issued and fully paid: |      |      |
| 200 Ordinary shares of £1 each   | £200 | £200 |