

Registered number
04737650

ABACUS CHILDRENS NURSERIES LIMITED

Abbreviated Accounts

30 April 2013

ABACUS CHILDRENS NURSERY LIMITED**Registered number:** 04737650**Abbreviated Balance Sheet****as at 30 April 2013**

	Notes	2013 £	2012 £
Fixed assets			
Tangible assets	3	11,540	14,288
Current assets			
Debtors		25,284	30,036
Cash at bank and in hand		9,121	38,421
		<u>34,405</u>	<u>68,457</u>
Creditors: amounts falling due within one year		<u>(14,890)</u>	<u>(16,600)</u>
Net current assets		19,515	51,857
Net assets		<u>31,055</u>	<u>66,145</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		30,955	66,045
Shareholders' funds		<u>31,055</u>	<u>66,145</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

L. Manning

Director

Approved by the board on 30 January 2014

ABACUS CHILDRENS NURSERIES LIMITED

Notes to the Abbreviated Accounts

for the year ended 30 April 2013

1 Accounting policies

Basis of preparation

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

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Depreciation

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

Land and Buildings	20% straight line
Plant and machinery	25% reducing balance
Motor vehicles	25% reducing balance

Stocks

Stock is valued at the lower of cost and net realisable value.

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 Intangible fixed assets

£

Cost

At 1 May 2012	9,000
At 30 April 2013	<u>9,000</u>

Amortisation

At 1 May 2012	9,000
At 30 April 2013	<u>9,000</u>

Net book value

At 30 April 2013	<u>-</u>
------------------	----------

3 Tangible fixed assets

£

Cost

At 1 May 2012	482,332
Additions	1,099
At 30 April 2013	<u>483,431</u>

Depreciation

At 1 May 2012	468,044
Charge for the year	3,847
At 30 April 2013	<u>471,891</u>

Net book value

At 30 April 2013	<u>11,540</u>
At 30 April 2012	<u>14,288</u>

4 Share capital	Nominal value	2013 Number	2013 £	2012 £
Allotted, called up and fully paid:				
Ordinary shares	£1 each	100	<u>100</u>	<u>100</u>

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.