

**ABACUS CHILDRENS NURSERIES LIMITED
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2017**

JENNIFER M RICHARDSON LIMITED

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Kent
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ABACUS CHILDRENS NURSERIES LIMITED
Unaudited Financial Statements
For The Year Ended 30 April 2017

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ABACUS CHILDRENS NURSERIES LIMITED

Balance Sheet

As at 30 April 2017

Registered number: 04737650

		2017		2016	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	8		2,596		3,642
			<u>2,596</u>		<u>3,642</u>
CURRENT ASSETS					
Debtors	9	28,156		27,984	
Cash at bank and in hand		94,477		82,600	
		<u>122,633</u>		<u>110,584</u>	
Creditors: Amounts Falling Due Within One Year	10	(53,671)		(29,715)	
NET CURRENT ASSETS (LIABILITIES)			<u>68,962</u>		<u>80,869</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>71,558</u>		<u>84,511</u>
NET ASSETS			<u><u>71,558</u></u>		<u><u>84,511</u></u>
CAPITAL AND RESERVES					
Called up share capital	11		100		100
Profit and loss account			71,458		84,411
			<u>71,558</u>		<u>84,511</u>
SHAREHOLDERS' FUNDS			<u><u>71,558</u></u>		<u><u>84,511</u></u>

ABACUS CHILDRENS NURSERIES LIMITED

Balance Sheet (continued)

As at 30 April 2017

For the year ending 30 April 2017 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The Company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the Profit and Loss Account

On behalf of the board

Ms Audra Uikiene

29/01/2018

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

ABACUS CHILDRENS NURSERIES LIMITED**Statement of Changes in Equity
For The Year Ended 30 April 2017**

	Share Capital	Profit & Loss Account	Total
	£	£	£
As at 1 May 2015	100	67,795	67,895
Profit for the year and total comprehensive income	-	41,816	41,816
Dividends paid	-	(25,200)	(25,200)
As at 30 April 2016 and 1 May 2016	100	84,411	84,511
Profit for the year and total comprehensive income	-	11,205	11,205
Dividends paid	-	(24,158)	(24,158)
As at 30 April 2017	100	71,458	71,558

ABACUS CHILDRENS NURSERIES LIMITED
Notes to the Unaudited Accounts
For The Year Ended 30 April 2017

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Intangible Fixed Assets and Amortisation - Other Intangible

Other intangible assets are It is amortised to profit and loss account over its estimated economic life of years.

1.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold	over the life of the lease
Plant & Machinery	25% on reducing balance
Motor Vehicles	25% on reducing balance

1.5. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

4. Average number of employees

Average number of employees, including directors, during the year was as follows:

7. Intangible Assets

	Other £
Cost	
As at 1 May 2016	9,000
As at 30 April 2017	9,000
Amortisation	
As at 1 May 2016	9,000
As at 30 April 2017	9,000
Net Book Value	
As at 30 April 2017	-
As at 1 May 2016	-

ABACUS CHILDREN'S NURSERIES LIMITED
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 April 2017

8. Tangible Assets

	Land & Property			
	Leasehold	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
As at 1 May 2016	450,365	18,356	3,000	471,721
Additions	-	448	-	448
Disposals	-	-	(3,000)	(3,000)
As at 30 April 2017	450,365	18,804	-	469,169
Depreciation				
As at 1 May 2016	450,365	15,343	2,371	468,079
Provided during the period	-	865	-	865
Disposals	-	-	(2,371)	(2,371)
As at 30 April 2017	450,365	16,208	-	466,573
Net Book Value				
As at 30 April 2017	-	2,596	-	2,596
As at 1 May 2016	-	3,013	629	3,642

9. Debtors

	2017	2016
	£	£
Due within one year		
Trade debtors	14,694	26,392
Other debtors	7,280	1,592
Directors' loan accounts	6,182	-
	28,156	27,984

10. Creditors: Amounts Falling Due Within One Year

	2017	2016
	£	£
Trade creditors	27,477	1,346
Corporation tax	13,861	14,776
Other taxes and social security	1,040	2,300
Accruals and deferred income	3,360	3,360
Directors' loan accounts	7,933	7,933
	53,671	29,715

ABACUS CHILDRENS NURSERIES LIMITED
Notes to the Unaudited Accounts (continued)
For The Year Ended 30 April 2017

11. Share Capital

	Value	Number	2017	2016
	£		£	£
Allotted, called up and fully paid				
Ordinary shares	1,000	100	100	100

12. Transactions With and Loans to Directors

Dividends paid to directors

13. Dividends

	2017	2016
	£	£
On equity shares:		
Final dividend paid	24,158	25,200
	<u>24,158</u>	<u>25,200</u>

14. Ultimate Controlling Party

The company's ultimate controlling party is by virtue of his ownership of 100% of the issued share capital in the company.

15. General Information

ABACUS CHILDRENS NURSERIES LIMITED Registered number 04737650 is a limited by shares company incorporated in England & Wales. The Registered Office is BALCARRES , SOUTHFLEET AVENUE, NEW BARN, KENT, DA3 7JG.

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.