

REGISTERED NUMBER: 04865322 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2007

FOR

BRIGHTON & HOVE MONTESSORI LIMITED

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BRIGHTON & HOVE MONTESSORI LIMITED

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FOR THE YEAR ENDED 31ST JULY 2007**

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BRIGHTON & HOVE MONTESSORI LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31ST JULY 2007**

DIRECTOR: D Cockburn

SECRETARY. S Wiseman

REGISTERED OFFICE: 67 Stanford Avenue
Brighton
BN1 6FB

REGISTERED NUMBER: 04865322 (England and Wales)

ACCOUNTANTS: Russell New
The Courtyard
Shoreham Road
Upper Beeding
Steyning
West Sussex
BN44 3TN

BRIGHTON & HOVE MONTESSORI LIMITED

**ABBREVIATED BALANCE SHEET
31ST JULY 2007**

	Notes	2007	2006
		£	£
FIXED ASSETS			
Intangible assets	2	18,000	21,000
Tangible assets	3	4,178	5,550
		<u>22,178</u>	<u>26,550</u>
CURRENT ASSETS			
Stocks		400	744
Debtors		27,084	21,104
Cash in hand		32	275
		<u>27,516</u>	<u>22,123</u>
CREDITORS			
Amounts falling due within one year	4	55,183	45,174
NET CURRENT LIABILITIES		<u>(27,667)</u>	<u>(23,051)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(5,489)</u>	<u>3,499</u>
CREDITORS			
Amounts falling due after more than one year	4	70,975	27,230
NET LIABILITIES		<u><u>(76,464)</u></u>	<u><u>(23,731)</u></u>
CAPITAL AND RESERVES			
Called up share capital	5	100	100
Profit and loss account		<u>(76,564)</u>	<u>(23,831)</u>
SHAREHOLDERS' FUNDS		<u><u>(76,464)</u></u>	<u><u>(23,731)</u></u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 31st July 2007

The members have not required the company to obtain an audit of its financial statements for the year ended 31st July 2007 in accordance with Section 249B(2) of the Companies Act 1985

The director acknowledges her responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

BRIGHTON & HOVE MONTESSORI LIMITED

ABBREVIATED BALANCE SHEET - continued
31ST JULY 2007

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 financial statements were approved by the director on 22.5.08 and were signed by



D Cockburn - Director

The notes form part of these abbreviated accounts

BRIGHTON & HOVE MONTESSORI LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31ST JULY 2007

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

As shown by the balance sheet, the company's assets are exceeded by its liabilities. The company's continued trading activities are dependent upon the continued support of its director.

The director has indicated that this support will continue for the foreseeable future and therefore it is appropriate for these financial statements to be drawn up on a going concern basis.

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

Turnover

Turnover represents net invoiced sales of services excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2003, is being amortised evenly over its estimated useful life of ten years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Educational equipment	- 33% on reducing balance
Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Deferred tax

Deferred taxation has not been provided in these accounts as, in the opinion of the director, there is reasonable probability that the asset will not arise in the foreseeable future. This does not comply with Financial Reporting Standard for Smaller Entities (effective January 2007). If full provision for deferred taxation was made in these accounts, there would be an asset at 31 July 2007 of £211 (2006 £271).

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease.

BRIGHTON & HOVE MONTESSORI LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31ST JULY 2007**

2 INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1st August 2006 and 31st July 2007	30,000
AMORTISATION	
At 1st August 2006	9,000
Charge for year	3,000
At 31st July 2007	12,000
NET BOOK VALUE	
At 31st July 2007	18,000
At 31st July 2006	21,000

3 TANGIBLE FIXED ASSETS

	Total £
COST	
At 1st August 2006 and 31st July 2007	10,858
DEPRECIATION	
At 1st August 2006	5,308
Charge for year	1,372
At 31st July 2007	6,680
NET BOOK VALUE	
At 31st July 2007	4,178
At 31st July 2006	5,550

4 CREDITORS

The following secured debts are included within creditors

	2007 £	2006 £
Bank loans	73,821	29,657

Creditors include the following debts falling due in more than five years

	2007 £	2006 £
Repayable by instalments		
Bank loans more than five years by instalments	59,595	17,522
	59,595	17,522

BRIGHTON & HOVE MONTESSORI LIMITED

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31ST JULY 2007**

5 CALLED UP SHARE CAPITAL

Authorised Number	Class	Nominal value	2007 £	2006 £
10,000	Ordinary	£1	<u>10,000</u>	<u>10,000</u>
Allotted, issued and fully paid Number	Class	Nominal value	2007 £	2006 £
100	Ordinary	£1	<u>100</u>	<u>100</u>

6 TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the years ended 31st July 2007 and 31st July 2006

	2007 £	2006 £
D Cockburn		
Balance outstanding at start of year	-	-
Balance outstanding at end of year	4,296	-
Maximum balance outstanding during year	<u>4,296</u>	<u>-</u>

7 RELATED PARTY DISCLOSURES

During the year £18,000 was paid to Miss D Cockburn for rent of the school buildings (2006 £18,000)