

Registered Number 04865322

Brighton & Hove Montessori Limited

Abbreviated Accounts

31 August 2011

**Brighton & Hove Montessori Limited**

**Registered Number 04865322**

**Company Information**

**Registered Office:**

67 Stanford Avenue  
Brighton  
BN1 6FB

**Reporting Accountants:**

Russell New Limited

The Courtyard  
Shoreham Road  
Upper Beeding  
Steyning  
West Sussex  
BN44 3TN

## Balance Sheet as at 31 August 2011

	Notes	2011 £	2010 £
<b>Fixed assets</b>			
Intangible	2	5,750	9,000
Tangible	3	4,013	5,286
		<u>9,763</u>	<u>14,286</u>
<b>Current assets</b>			
Stocks		400	400
Debtors		59,720	99,525
Cash at bank and in hand		1,173	3,181
Total current assets		<u>61,293</u>	<u>103,106</u>
<b>Creditors: amounts falling due within one year</b>	4	(69,274)	(39,200)
<b>Net current assets (liabilities)</b>		(7,981)	63,906
<b>Total assets less current liabilities</b>		<u>1,782</u>	<u>78,192</u>
<b>Creditors: amounts falling due after more than one year</b>	4	(120,874)	(127,425)
<b>Total net assets (liabilities)</b>		<u>(119,092)</u>	<u>(49,233)</u>
<b>Capital and reserves</b>			
Called up share capital	5	100	100
Profit and loss account		(119,192)	(49,333)
<b>Shareholders funds</b>		<u>(119,092)</u>	<u>(49,233)</u>

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- a. For the year ending 31 August 2011 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
  - b. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
  - c. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
  - d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the board on 01 February 2012

And signed on their behalf by:

**D Cockburn, Director**

**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 1068 of the Companies Act 2006.**

**Notes to the Abbreviated Accounts**

For the year ending 31 August 2011

**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 April 2008).

**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.

**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 April 2008) paragraph 9.4. If full provision for deferred taxation was made in these accounts, there would be an asset at 31 August 2011 of £18,667 (July 2010: £5,612).

**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.

**Depreciation**

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

Plant and machinery	33% on reducing balance
Fixtures and fittings	20% on reducing balance
Computer equipment	25% on reducing balance

**2 Intangible fixed assets****Cost or valuation****£**

	At 01 August 2010	<u>30,000</u>		
	At 31 August 2011	<u>30,000</u>		
	<b>Amortisation</b>			
	At 01 August 2010	21,000		
	Charge for year	<u>3,250</u>		
	At 31 August 2011	<u>24,250</u>		
	<b>Net Book Value</b>			
	At 31 August 2011	5,750		
	At 31 July 2010	<u>9,000</u>		
3	<b>Tangible fixed assets</b>			
				<b>Total</b>
	<b>Cost</b>			<b>£</b>
	At 01 August 2010		-	<u>16,267</u>
	At 31 August 2011		-	<u>16,267</u>
	<b>Depreciation</b>			
	At 01 August 2010			10,981
	Charge for year		-	<u>1,273</u>
	At 31 August 2011		-	<u>12,254</u>
	<b>Net Book Value</b>			
	At 31 August 2011			4,013
	At 31 July 2010		-	<u>5,286</u>
4	<b>Creditors</b>			
		<b>2011</b>	<b>2010</b>	
		<b>£</b>	<b>£</b>	
	Instalment debts falling due after 5 years	92,894	99,445	
	Secured Debts	126,889	133,440	
5	<b>Share capital</b>			
		<b>2011</b>	<b>2010</b>	
		<b>£</b>	<b>£</b>	
	<b>Allotted, called up and fully paid:</b>			
	100 Ordinary shares of £1 each	100	100	

**Transactions with**  
6 **directors**

D Cockburn had a loan during the year. The balance at 31 August 2011 was £7,957 (1 August 2010 - £7,713), £2,950 was advanced and £2,706 was repaid during the period.

7 **Related party disclosures**

At the period end the director owed the company £7,957 . The loan is interest free and repayable on demand. During the period £19,500 was paid to the director for rent of the school building (2010: £18,000).