

REGISTERED NUMBER: 04865322 (England and Wales)

ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 31 AUGUST 2012

FOR

BRIGHTON & HOVE MONTESSORI LIMITED

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FOR THE YEAR ENDED 31 AUGUST 2012**

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BRIGHTON & HOVE MONTESSORI LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2012**

DIRECTOR:

D Cockburn

REGISTERED OFFICE:

67 Stanford Avenue
Brighton
BN1 6FB

REGISTERED NUMBER:

04865322 (England and Wales)

ACCOUNTANTS:

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

**ABBREVIATED BALANCE SHEET
31 AUGUST 2012**

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Intangible assets	2		2,750		5,750
Tangible assets	3		<u>3,556</u>		<u>4,013</u>
			6,306		9,763
CURRENT ASSETS					
Stocks		400		400	
Debtors		52,125		59,720	
Cash in hand		<u>1,299</u>		<u>1,173</u>	
		53,824		61,293	
CREDITORS					
Amounts falling due within one year	4	<u>56,126</u>		<u>69,274</u>	
NET CURRENT LIABILITIES			<u>(2,302)</u>		<u>(7,981)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			4,004		1,782
CREDITORS					
Amounts falling due after more than one year	4		<u>114,914</u>		<u>120,874</u>
NET LIABILITIES			<u>(110,910)</u>		<u>(119,092)</u>
CAPITAL AND RESERVES					
Called up share capital	5		100		100
Profit and loss account			<u>(111,010)</u>		<u>(119,192)</u>
SHAREHOLDERS' FUNDS			<u>(110,910)</u>		<u>(119,092)</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2012 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.
- (b)

BRIGHTON & HOVE MONTESSORI LIMITED (REGISTERED NUMBER: 04865322)

ABBREVIATED BALANCE SHEET - continued
31 AUGUST 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the director on 7 March 2013 and were signed by:

D Cockburn - Director

The notes form part of these abbreviated accounts

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2012**

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.

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 April 2008) paragraph 9.4. If full provision for deferred taxation was made in these accounts, there would be an asset at 31 August 2012 of £16,408 (2011: £18,667).

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.

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2012**

2. INTANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011 and 31 August 2012	<u>30,000</u>
AMORTISATION	
At 1 September 2011	24,250
Amortisation for year	<u>3,000</u>
At 31 August 2012	<u>27,250</u>
NET BOOK VALUE	
At 31 August 2012	<u>2,750</u>
At 31 August 2011	<u>5,750</u>

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 September 2011	16,267
Additions	<u>594</u>
At 31 August 2012	<u>16,861</u>
DEPRECIATION	
At 1 September 2011	12,254
Charge for year	<u>1,051</u>
At 31 August 2012	<u>13,305</u>
NET BOOK VALUE	
At 31 August 2012	<u>3,556</u>
At 31 August 2011	<u>4,013</u>

4. CREDITORS

Creditors include an amount of £ 120,393 (2011 - £ 126,889) for which security has been given.

They also include the following debts falling due in more than five years:

	2012 £	2011 £
Repayable by instalments	<u>86,934</u>	<u>92,894</u>

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:			2012	2011
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**NOTES TO THE ABBREVIATED ACCOUNTS - continued
FOR THE YEAR ENDED 31 AUGUST 2012**

6. TRANSACTIONS WITH DIRECTOR

The following loan to directors subsisted during the year ended 31 August 2012 and the period ended 31 August 2011:

	2012 £	2011 £
D Cockburn		
Balance outstanding at start of year	7,957	7,713
Amounts advanced	1,000	2,950
Amounts repaid	-	(2,706)
Balance outstanding at end of year	<u>8,957</u>	<u>7,957</u>

The loan is interest free and repayable on demand.

7. RELATED PARTY DISCLOSURES

During the period £14,000 was paid to the director for rent of the school building (2011: £19,500).

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.