

**REGISTERED NUMBER: 05000335 (England and Wales)**

Unaudited Financial Statements  
for the Year Ended 31 January 2017  
for  
ABC Pre-School Limited

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for the Year Ended 31 January 2017

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**DIRECTORS:**

Lee Robert Johnson  
Erica Jane Williams  
Sharon Leaver

**SECRETARY:**

Erica Jane Williams

**REGISTERED OFFICE:**

1 Weaver Road  
Culcheth  
Warrington  
Cheshire  
WA3 5EY

**REGISTERED NUMBER:**

05000335 (England and Wales)

**ACCOUNTANTS:**

HullJady  
Chartered Accountants  
41 Bridgeman Terrace Wigan  
United Kingdom  
Lancashire  
WN1 1TT

Balance Sheet  
31 January 2017

	Notes	31.1.17 £	£	31.1.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		3,560		3,309
<b>CURRENT ASSETS</b>					
Debtors	5	208,550		48,888	
Cash at bank and in hand		<u>32,412</u>		<u>129,923</u>	
		240,962		178,811	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>65,630</u>		<u>47,903</u>	
<b>NET CURRENT ASSETS</b>			<u>175,332</u>		<u>130,908</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			178,892		134,217
<b>PROVISIONS FOR LIABILITIES</b>			<u>712</u>		<u>662</u>
<b>NET ASSETS</b>			<u>178,180</u>		<u>133,555</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			6,300		6,300
Capital redemption reserve			300		300
Retained earnings			<u>171,580</u>		<u>126,955</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>178,180</u>		<u>133,555</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors on 23 August 2017 and were signed on its behalf by:

Lee Robert Johnson - Director

Erica Jane Williams - Director

Notes to the Financial Statements  
for the Year Ended 31 January 2017

1. **STATUTORY INFORMATION**

ABC Pre-School Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

2. **ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover is the sales value of services provided during the financial year.

**Tangible fixed assets**

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

Plant and machinery etc - 33% on cost and 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 78.

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2017

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 February 2016	9,584
Additions	1,347
Disposals	(477)
At 31 January 2017	<u>10,454</u>
<b>DEPRECIATION</b>	
At 1 February 2016	6,275
Charge for year	1,096
Eliminated on disposal	(477)
At 31 January 2017	<u>6,894</u>
<b>NET BOOK VALUE</b>	
At 31 January 2017	<u>3,560</u>
At 31 January 2016	<u>3,309</u>

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.17 £	31.1.16 £
Trade debtors	64,067	42,185
Early Learning Daycare Ltd	132,708	-
Other debtors	367	-
Directors' current accounts	5,850	1,900
Prepayments and accrued income	3,929	3,174
S455 tax asset	<u>1,629</u>	<u>1,629</u>
	<u>208,550</u>	<u>48,888</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.1.17 £	31.1.16 £
Trade creditors	1,142	-
Corporation Tax	11,183	7,458
Social security and other taxes	5,134	3,528
Net wages control account	98	-
Accruals and deferred income	<u>48,073</u>	<u>36,917</u>
	<u>65,630</u>	<u>47,903</u>

7. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

At the balance sheet date, one of the directors, Lee Johnson owed to the company an amount of £850 (£1,900 - 2016). This is being repaid by instalments. Another director, Erica Williams, also owed the company an amount of £5,000 (2016 - £NIL).

8. **ULTIMATE CONTROLLING PARTY**

There is no ultimate controlling party.

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.