

REGISTERED NUMBER: 05000335 (England and Wales)

Unaudited Financial Statements
for the Year Ended 31 January 2018
for
ABC Pre-School Limited

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for the Year Ended 31 January 2018

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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
Lancashire
WN1 1TT

Balance Sheet
31 January 2018

	Notes	31.1.18 £	£	31.1.17 £	£
FIXED ASSETS					
Tangible assets	4		2,724		3,560
CURRENT ASSETS					
Debtors	5	209,723		208,550	
Cash at bank and in hand		<u>59,038</u>		<u>32,412</u>	
		268,761		240,962	
CREDITORS					
Amounts falling due within one year	6	<u>61,221</u>		<u>65,630</u>	
NET CURRENT ASSETS			<u>207,540</u>		<u>175,332</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			210,264		178,892
PROVISIONS FOR LIABILITIES			<u>712</u>		<u>712</u>
NET ASSETS			<u>209,552</u>		<u>178,180</u>
CAPITAL AND RESERVES					
Called up share capital			6,300		6,300
Capital redemption reserve			300		300
Retained earnings			<u>202,952</u>		<u>171,580</u>
SHAREHOLDERS' FUNDS			<u>209,552</u>		<u>178,180</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2018 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 25 June 2018 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 2018

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 - 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 79 (2017 - 78).

Notes to the Financial Statements - continued
for the Year Ended 31 January 2018

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
COST	
At 1 February 2017 and 31 January 2018	<u>10,454</u>
DEPRECIATION	
At 1 February 2017	6,894
Charge for year	<u>836</u>
At 31 January 2018	<u>7,730</u>
NET BOOK VALUE	
At 31 January 2018	<u>2,724</u>
At 31 January 2017	<u>3,560</u>

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

	31.1.18 £	31.1.17 £
Trade debtors	65,240	64,067
Early Learning Daycare Ltd	135,013	132,708
Other debtors	700	367
Directors' current accounts	-	5,850
Prepayments and accrued income	7,141	3,929
S455 tax asset	<u>1,629</u>	<u>1,629</u>
	<u>209,723</u>	<u>208,550</u>

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

	31.1.18 £	31.1.17 £
Trade creditors	2,952	1,142
Corporation Tax	7,829	11,183
Social security and other taxes	4,781	5,134
Net wages control account	-	98
Pension contribution control account	728	-
Credit card	1,823	-
Accruals and deferred income	<u>43,108</u>	<u>48,073</u>
	<u>61,221</u>	<u>65,630</u>

7. **RELATED PARTY DISCLOSURES**

During the year, the company advanced a total of £135,013 to Early Learning Daycare Limited, a company under the common control of the directors. No interest is chargeable on this loan, the repayment of which will commence as soon as that company's funds allow.

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.