

REGISTERED NUMBER: 05130924 (England and Wales)

**Unaudited Financial Statements for the Year Ended 30th June 2018**

**for**

**FACES KIDS CLUB BRENTWOOD LIMITED**

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**for the year ended 30th June 2018**

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**FACES KIDS CLUB BRENTWOOD LIMITED**

**Company Information**  
**for the year ended 30th June 2018**

**DIRECTOR:** Ms E F Hill

**SECRETARY:** R A Hill

**REGISTERED OFFICE:** 2 Burton House  
Repton Place  
White Lion Road  
Amersham  
Buckinghamshire  
HP7 9LP

**REGISTERED NUMBER:** 05130924 (England and Wales)

**ACCOUNTANTS:** Jacquards  
2 Burton House  
Repton Place  
White Lion Road  
Amersham  
Buckinghamshire  
HP7 9LP

**FACES KIDS CLUB BRENTWOOD LIMITED (REGISTERED NUMBER: 05130924)**

**Balance Sheet**  
**30th June 2018**

	Notes	2018 £	£	2017 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		1		1
Tangible assets	5		<u>26,464</u>		<u>12,734</u>
			26,465		12,735
<b>CURRENT ASSETS</b>					
Stocks		1,885		1,975	
Debtors	6	49,409		35,211	
Cash at bank		<u>21,790</u>		<u>3,949</u>	
		73,084		41,135	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>27,837</u>		<u>21,348</u>	
<b>NET CURRENT ASSETS</b>			<u>45,247</u>		<u>19,787</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			71,712		32,522
<b>PROVISIONS FOR LIABILITIES</b>			<u>1,476</u>		-
<b>NET ASSETS</b>			<u>70,236</u>		<u>32,522</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		100		100
Retained earnings			<u>70,136</u>		<u>32,422</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>70,236</u>		<u>32,522</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th June 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 30th June 2018 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)

**Balance Sheet - continued**  
**30th June 2018**

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 director on 28th March 2019 and were signed by:

Ms E F Hill - Director

**Notes to the Financial Statements**  
**for the year ended 30th June 2018**

**1. STATUTORY INFORMATION**

Faces Kids Club Brentwood 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 represents income receivable for the supply of services, excluding value added tax.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2004, is being amortised evenly over its estimated useful life of ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**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 equipment - 20% reducing balance

Fixtures and fittings - 15% reducing balance

Motor vehicles - 25% reducing balance

Office equipment - 15% reducing balance

**Stocks**

Stocks of consumables and childcare equipment is valued at the lower of cost and net realisable value, after making allowance for obsolete items.

**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.

**Notes to the Financial Statements - continued**  
**for the year ended 30th June 2018**

**2. ACCOUNTING POLICIES - continued**

**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 16 (2017 - 15 ) .

**4. INTANGIBLE FIXED ASSETS**

**COST**

At 1st July 2017  
and 30th June 2018

Goodwill  
£

28,215

**AMORTISATION**

At 1st July 2017  
and 30th June 2018

28,214

**NET BOOK VALUE**

At 30th June 2018

1

At 30th June 2017

1

**5. TANGIBLE FIXED ASSETS**

**COST**

At 1st July 2017  
Additions  
At 30th June 2018

Plant and  
machinery  
etc  
£

80,425

19,402

99,827

**DEPRECIATION**

At 1st July 2017  
Charge for year  
At 30th June 2018

67,691

5,672

73,363

**NET BOOK VALUE**

At 30th June 2018

26,464

At 30th June 2017

12,734

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

	2018	2017
	£	£
Trade debtors	29,087	32,161
Other debtors	<u>20,322</u>	<u>3,050</u>
	<u>49,409</u>	<u>35,211</u>

**Notes to the Financial Statements - continued**  
**for the year ended 30th June 2018**

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

	2018	2017
	£	£
Trade creditors	1,068	1,068
Taxation and social security	11,947	5,227
Other creditors	14,822	15,053
	<u>27,837</u>	<u>21,348</u>

**8. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:				
Number:	Class:	Nominal value:	2018	2017
			£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>

**9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 30th June 2018 and 30th June 2017:

	2018	2017
	£	£
<b>Ms E F Hill</b>		
Balance outstanding at start of year	-	-
Amounts advanced	18,728	-
Amounts repaid	-	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>18,728</u>	<u>-</u>

Loans to director have no terms attaching and were repaid within 9 months of the balance sheet.

**10. ULTIMATE CONTROLLING PARTY**

The ultimate controlling party is Ms E Hill, the director and holder of the entire issued share capital of the company.



**Chartered Accountants' Report to the Director**  
**on the Unaudited Financial Statements of**  
**Faces Kids Club Brentwood Limited**

**The following reproduces the text of the report prepared for the director in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Faces Kids Club Brentwood Limited for the year ended 30th June 2018 which comprise the Income Statement, Other Comprehensive Income, Balance Sheet, Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed within the ICAEW's regulations and guidance at <http://www.icaew.com/en/membership/regulations-standards-and-guidance>.

This report is made solely to the director of Faces Kids Club Brentwood Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Faces Kids Club Brentwood Limited and state those matters that we have agreed to state to the director of Faces Kids Club Brentwood Limited in this report in accordance with ICAEW Technical Release 07/16AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Faces Kids Club Brentwood Limited and its director for our work or for this report.

It is your duty to ensure that Faces Kids Club Brentwood Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Faces Kids Club Brentwood Limited. You consider that Faces Kids Club Brentwood Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Faces Kids Club Brentwood Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Jacquards  
2 Burton House  
Repton Place  
White Lion Road  
Amersham  
Buckinghamshire  
HP7 9LP

28th March 2019

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.