

Summer Boarding Courses Limited

Abbreviated Accounts

for the Period from 15 September 2008 to 30 September 2009

Paul Winston Limited
Chartered Accountants and Statutory Auditors
23 Alleyn Place
Westcliff-on-Sea
Essex
SS0 8AT

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Summer Boarding Courses Limited

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**Independent Auditors' Report to
Summer Boarding Courses Limited
Under Section 449 of the Companies Act 2006**

We have examined the abbreviated accounts of Summer Boarding Courses Limited, set out on pages 2 to 4, together with the financial statements of the company for the period ended 30 September 2009 prepared under section 396 of the Companies Act 2006

This report is made solely to the company, in accordance with Section 449 of the Companies Act 2006. Our work has been undertaken so that we might state to the company those matters we are required to state to it in a special auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of directors and auditors

The directors are responsible for preparing the abbreviated accounts in accordance with section 444 of the Companies Act 2006. It is our responsibility to form an independent opinion as to whether the company is entitled to deliver abbreviated accounts to the Registrar of Companies and whether the abbreviated accounts to be delivered are properly prepared in accordance with the regulations made under that section and to report our opinion to you.

Basis of opinion

We conducted our work in accordance with Bulletin 2008/4 "The special auditor's report on abbreviated accounts in the United Kingdom" issued by the Auditing Practices Board. In accordance with that Bulletin we have carried out the procedures we consider necessary to confirm, by reference to the financial statements, that the company is entitled to deliver abbreviated accounts and that the abbreviated accounts to be delivered are properly prepared.

Opinion

In our opinion the company is entitled to deliver abbreviated accounts prepared in accordance with section 444(3) of the Companies Act 2006, and the abbreviated accounts are properly prepared in accordance with the regulations made under that section.



Paul Winston
Senior Statutory Auditor

for and on behalf of
Paul Winston Limited, Statutory Auditor

23 Alceyn Place
Westcliff-on-Sea
Essex
SS0 8AT

11 May 2010

Summer Boarding Courses Limited
Abbreviated Balance Sheet as at 30 September 2009

		30 September 2009	
	Note	£	£
Fixed assets			
Tangible assets	2		6,556
Current assets			
Debtors		3,358	
Cash at bank and in hand		<u>42,572</u>	
		45,930	
Creditors: Amounts falling due within one year		<u>(44,053)</u>	
Net current assets			<u>1,877</u>
Net assets			<u>8,433</u>
Capital and reserves			
Called up share capital			2
Profit and loss reserve			<u>8,431</u>
Shareholders' funds			<u>8,433</u>

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

Approved by the Board on 11 May 2010 and signed on its behalf by



C Albrecht
Director

Notes to the abbreviated accounts for the Period Ended 30 September 2009

Basis of preparation

Turnover

Depreciation

Fixtures and fittings	25% net book value
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Profit and loss account transactions in foreign currencies are translated into sterling at the exchange rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the closing rates at the balance sheet date and the exchange differences are included in the profit and loss account.

Start-up costs

Start-up costs are accounted for on a basis consistent with similar costs incurred as part of the company's ongoing business

Where there are no similar ongoing costs, start up costs which satisfy the criteria under relevant accounting standards to be recognised as assets are included in the balance sheet. All other costs are written off as incurred.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

2 Fixed assets

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Summer Boarding Courses Limited

Notes to the abbreviated accounts for the Period Ended 30 September 2009

continued

3 Related parties

Controlling entity

The company is controlled by the directors who own all of the called up share capital