

Registration number 07616827

Moss Side Childrens Nursery Limited

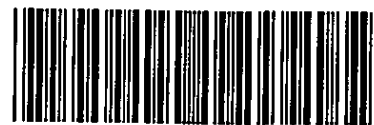
Abbreviated accounts

for the year ended 31 May 2013

Barbara M. Thompson F.C.C.A.

Chartered Certified Accountant

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Moss Side Childrens Nursery Limited

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Moss Side Childrens Nursery Limited

**Report to the Board of Directors on the preparation
of unaudited financial statements of Moss Side Childrens Nursery Limited
for the year ended 31 May 2013**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Moss Side Childrens Nursery Limited for the year ended 31 May 2013 which comprise of the Balance Sheet and the related notes from the Company's accounting records and from information and explanations you have given to us.

As a practising member of The Association of Chartered Certified Accountants , we are subject to its ethical and other professional requirements which are detailed at [http //rulebook accaglobal.com/](http://rulebook.accaglobal.com/)

This report is made to the company's board of directors in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Moss Side Childrens Nursery Limited and state those matters that we have agreed to state to the company's board of directors, as a body, in this report, in accordance with the requirements of The Association of Chartered Certified Accountants as detailed at [http //accaglobal com/factsheet163 com](http://accaglobal.com/factsheet163.com) To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's board of directors, as a body, for our work or for this report

It is your duty to ensure that the company has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Moss Side Childrens Nursery Limited You consider that Moss Side Childrens Nursery Limited is exempt from the statutory audit requirement for the year

We have not been instructed to carry out an audit of the financial statements. 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 financial statements

Barbara M. Thompson F.C.C.A.
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Barbara M. Thompson F.C.C.A.
Chartered Certified Accountant
Summerdale
Head Dyke Lane
Pilling
Preston
PR3 6SJ

5 September 2013

Moss Side Childrens Nursery Limited

**Abbreviated balance sheet
as at 31 May 2013**

		2013		2012	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	2		16,000		18,000
Tangible assets	2		16,394		10,402
			<u>32,394</u>		<u>28,402</u>
Current assets					
Stocks		200		200	
Debtors		3,047		1,473	
Cash at bank and in hand		5,354		21,721	
		<u>8,601</u>		<u>23,394</u>	
Creditors: amounts falling due within one year		<u>(50,177)</u>		<u>(49,872)</u>	
Net current liabilities			<u>(41,576)</u>		<u>(26,478)</u>
Total assets less current liabilities			<u>(9,182)</u>		<u>1,924</u>
Provisions for liabilities			<u>-</u>		<u>(105)</u>
Net (liabilities)/assets			<u>(9,182)</u>		<u>1,819</u>
Capital and reserves					
Called up share capital	3		100		100
Profit and loss account			<u>(9,282)</u>		<u>1,719</u>
Shareholders' funds			<u>(9,182)</u>		<u>1,819</u>

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet

The notes on pages 4 to 5 form an integral part of these financial statements.

Moss Side Childrens Nursery Limited

Abbreviated balance sheet (continued)

**Directors' statements required by Sections 475(2) and (3)
for the year ended 31 May 2013**

In approving these abbreviated accounts as directors of the company we hereby confirm.

- (a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006 ;
- (b) that no notice has been deposited at the registered office of the company pursuant to Section 476 requesting that an audit be conducted for the year ended 31 May 2013 , and
- (c) that we acknowledge our responsibilities for
 - (1) ensuring that the company keeps accounting records which comply with Section 386 ; and
 - (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 and which otherwise comply with the provisions of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The abbreviated accounts were approved by the Board on 5 September 2013 and signed on its behalf by

Alexander William Fleming
Director

Registration number 07616827



The notes on pages 4 to 5 form an integral part of these financial statements.

Moss Side Childrens Nursery Limited

**Notes to the abbreviated financial statements
for the year ended 31 May 2013**

1. Accounting policies

1.1. Accounting convention

The accounts are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

1.2. Turnover

Turnover represents the total invoice value, excluding value added tax, of sales made during the year and derives from the provision of goods falling within the company's ordinary activities

1.3. Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 10 years.

1.4. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows

Fixtures, fittings and equipment	- 15% reducing balance
Motor vehicles	- 25% reducing balance

1.5. Stock

Stock is valued at the lower of cost and net realisable value

1.6. Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year

1.7. Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more, tax

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date

Moss Side Childrens Nursery Limited

**Notes to the abbreviated financial statements
for the year ended 31 May 2013**

continued

2. Fixed assets	Intangible assets £	Tangible fixed assets £	Total £
Cost			
At 1 June 2012	20,000	12,297	32,297
Additions	-	10,495	10,495
Disposals	-	(500)	(500)
At 31 May 2013	<u>20,000</u>	<u>22,292</u>	<u>42,292</u>
Depreciation and Provision for diminution in value			
At 1 June 2012	2,000	1,895	3,895
On disposals	-	(125)	(125)
Charge for year	2,000	4,128	6,128
At 31 May 2013	<u>4,000</u>	<u>5,898</u>	<u>9,898</u>
Net book values			
At 31 May 2013	<u>16,000</u>	<u>16,394</u>	<u>32,394</u>
At 31 May 2012	<u>18,000</u>	<u>10,402</u>	<u>28,402</u>
 3. Share capital		2013 £	2012 £
Allotted, called up and fully paid			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>
 Equity Shares			
100 Ordinary shares of £1 each		<u>100</u>	<u>100</u>