

REGISTERED NUMBER: 04666866 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

FOR

ALPHABETS NURSERY LIMITED

The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

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FOR THE YEAR ENDED 31 MARCH 2017**

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ALPHABETS NURSERY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2017**

DIRECTORS:

C M Fairbrother
Mrs S A Burgess
Mrs S Fairbrother

SECRETARY:

C M Fairbrother

REGISTERED OFFICE:

St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

REGISTERED NUMBER:

04666866 (England and Wales)

ACCOUNTANTS:

The Carley Partnership
St James's House
8 Overcliffe
Gravesend
Kent
DA11 0HJ

ALPHABETS NURSERY LIMITED (REGISTERED NUMBER: 04666866)

**BALANCE SHEET
31 MARCH 2017**

	Notes	2017 £	£	2016 £	£
FIXED ASSETS					
Intangible assets	4		25,466		29,714
Tangible assets	5		159,593		158,806
Investment property	6		<u>190,000</u>		<u>143,844</u>
			375,059		332,364
CURRENT ASSETS					
Debtors	7	41,026		40,983	
Cash at bank and in hand		<u>130,317</u>		<u>157,513</u>	
		171,343		198,496	
CREDITORS					
Amounts falling due within one year	8	<u>176,427</u>		<u>192,277</u>	
NET CURRENT (LIABILITIES)/ASSETS			(5,084)		6,219
TOTAL ASSETS LESS CURRENT LIABILITIES			369,975		338,583
PROVISIONS FOR LIABILITIES	10		648		458
NET ASSETS			<u>369,327</u>		<u>338,125</u>
CAPITAL AND RESERVES					
Called up share capital	11		100		100
Fair value reserve	12		46,156		-
Retained earnings	12		<u>323,071</u>		<u>338,025</u>
SHAREHOLDERS' FUNDS			<u>369,327</u>		<u>338,125</u>

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 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
- (b) a n d which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as a p p l i c a b l e to the company.

BALANCE SHEET - continued
31 MARCH 2017

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 11 December 2017 and were signed on its behalf by:

C M Fairbrother - Director

Mrs S Fairbrother - Director

Mrs S A Burgess - Director

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

1. STATUTORY INFORMATION

Alphabets Nursery 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 as modified by the revaluation of certain assets.

First year adoption

This is the first year in which the financial statements have been prepared under FRS 102 Section 1A for "Small Entities". No changes were required to the figures reported previously under UK GAAP to bring them into line with the new Standard, and so no reconciliation statements are provided. The date of transition is 1 April 2015.

Turnover

Turnover represents net invoiced sales of goods and services.

Goodwill

Acquired goodwill is written off in equal annual instalments over its estimated useful economic life of 20 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 machinery etc - 15% on reducing balance

Investment property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in profit or loss.

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 31 MARCH 2017

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 .

4. INTANGIBLE FIXED ASSETS

Goodwill
£

COST

At 1 April 2016
and 31 March 2017

167,450

AMORTISATION

At 1 April 2016
Charge for year
At 31 March 2017

137,736

4,248

141,984

NET BOOK VALUE

At 31 March 2017
At 31 March 2016

25,466

29,714

5. TANGIBLE FIXED ASSETS

	Building costs £	Plant and machinery etc £	Totals £
COST			
At 1 April 2016	180,778	14,395	195,173
Additions	-	1,229	1,229
At 31 March 2017	<u>180,778</u>	<u>15,624</u>	<u>196,402</u>
DEPRECIATION			
At 1 April 2016	25,184	11,183	36,367
Charge for year	-	442	442
At 31 March 2017	<u>25,184</u>	<u>11,625</u>	<u>36,809</u>
NET BOOK VALUE			
At 31 March 2017	<u>155,594</u>	<u>3,999</u>	<u>159,593</u>
At 31 March 2016	<u>155,594</u>	<u>3,212</u>	<u>158,806</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

6. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2016	143,844
Revaluations	46,156
At 31 March 2017	<u>190,000</u>
NET BOOK VALUE	
At 31 March 2017	<u>190,000</u>
At 31 March 2016	<u>143,844</u>

The company ceased to trade from 70 Stanley Road, Herne Bay as at 31st March 2013. The property was let out throughout the current year. It is the Director's opinion that the value of the property as at the balance sheet date was £190,000 (2016: £143,844).

Fair value at 31 March 2017 is represented by:

	£
Valuation in 2017	46,156
Cost	<u>143,844</u>
	<u>190,000</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Other debtors	<u>41,026</u>	<u>40,983</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts	-	11,198
Taxation and social security	19,298	23,545
Other creditors	<u>157,129</u>	<u>157,534</u>
	<u>176,427</u>	<u>192,277</u>

9. SECURED DEBTS

The following secured debts are included within creditors:

	2017 £	2016 £
Bank loans	<u>-</u>	<u>11,198</u>

10. PROVISIONS FOR LIABILITIES

	2017 £	2016 £
Deferred tax	<u>648</u>	<u>458</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2017

10. PROVISIONS FOR LIABILITIES - continued

	Deferred tax £
Balance at 1 April 2016	458
Accelerated capital allowances	190
Balance at 31 March 2017	<u>648</u>

11. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value: £1	2017 £	2016 £
25	Ordinary A	£1	25	25
25	Ordinary B	£1	25	25
25	Ordinary C	£1	25	25
25	Ordinary D	£1	25	25
			<u>100</u>	<u>100</u>

All A, B, C and D shares rank pari passu in all respects with the exception that dividends may be declared on one class of share to the exclusion of the others and that dividends at different rates may be declared on the respective classes of shares.

12. RESERVES

	Retained earnings £	Fair value reserve £	Totals £
At 1 April 2016	338,025	-	338,025
Profit for the year	117,067	-	117,067
Dividends	(85,865)	-	(85,865)
Reclassification	<u>(46,156)</u>	<u>46,156</u>	<u>-</u>
At 31 March 2017	<u>323,071</u>	<u>46,156</u>	<u>369,227</u>

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.