REGISTERED NUMBER: 04666866 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

FOR

ALPHABETS NURSERY LIMITED

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

COMPANY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2019

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 2019

		2019		2018	
	Notes	£	£	£	£
FIXED ASSETS					
Intangible assets	4		16,970		21,218
Tangible assets	5		158,480		158,991
Investment property	6		220,000		220,000
			395,450		400,209
CURRENT ASSETS					
Debtors	7	40,344		40,339	
Cash at bank and in hand		77,449		68,604	
		117,793		108,943	
CREDITORS					
Amounts falling due within one year	8	118,596		146,394	
NET CURRENT LIABILITIES			(803)		(37,451)
TOTAL ASSETS LESS CURRENT LIABILITIES			394,647		362,758
PROVISIONS FOR LIABILITIES			404		472
NET ASSETS			394,243		362,286
CAPITAL AND RESERVES					
Called up share capital	9		100		100
Fair value reserve			76,156		76,156
Retained earnings			317,987		286,030
SHAREHOLDERS' FUNDS			394,243		362,286

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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

(b) 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.

continued...

BALANCE SHEET - continued
31 MARCH 2019

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 17 December 2019 and were signed on its behalf by:

C M Fairbrother - Director

Mrs S Fairbrother - Director

Mrs S A Burgess - Director

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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets.

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.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 10 (2018 - 10) .

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4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2018	
and 31 March 2019	167,450
AMORTISATION	
At 1 April 2018	146,232
Charge for year	4,248
At 31 March 2019	150,480
NET BOOK VALUE	
At 31 March 2019	16,970
At 31 March 2018	21,218

5. TANGIBLE FIXED ASSETS

	Building costs £	Plant and machinery etc £	Totals £
COST			
At 1 April 2018			
and 31 March 2019	180,778	15,624	196,402
DEPRECIATION			
At 1 April 2018	25,184	12,227	37,411
Charge for year	-	511	511
At 31 March 2019	25,184	12,738	37,922
NET BOOK VALUE			
At 31 March 2019	155,594	2,886	158,480
At 31 March 2018	155,594	3,397	158,991

6. INVESTMENT PROPERTY

	Total £
FAIR VALUE	
At 1 April 2018	
and 31 March 2019	220,000
NET BOOK VALUE	
At 31 March 2019	220,000
At 31 March 2018	220,000

Fair value at 31 March 2019 is represented by:

	£
Valuation in 2017	190,000
Valuation in 2018	30,000
	220,000

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7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other debtors	40,344	40,339

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Taxation and social security	22,577	13,859
Other creditors	96,019	132,535
	118,596	146,394

9. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2019 £	2018 £
25	Ordinary A	£1	25	25
25	Ordinary B	£1	25	25
25	Ordinary C	£1	25	25
25	Ordinary D	£1	25	25
			100	100

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.