

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020**

**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 2020**

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**ALPHABETS NURSERY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2020**

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**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 2020**

	Notes	2020 £	£	2019 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		12,722		16,970
Tangible assets	5		158,047		158,480
Investment property	6		<u>230,000</u>		<u>220,000</u>
			400,769		395,450
<b>CURRENT ASSETS</b>					
Debtors	7	16,194		40,344	
Cash at bank and in hand		<u>93,010</u>		<u>77,449</u>	
		109,204		117,793	
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>62,171</u>		<u>118,596</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			47,033		(803)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			447,802		394,647
<b>PROVISIONS FOR LIABILITIES</b>			417		404
<b>NET ASSETS</b>			<u>447,385</u>		<u>394,243</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		100		100
Fair value reserve			86,156		76,156
Retained earnings			<u>361,129</u>		<u>317,987</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>447,385</u>		<u>394,243</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2020 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.

**BALANCE SHEET - continued**  
**31 MARCH 2020**

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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 and authorised for issue on 17 December 2020 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 2020**

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**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 12 (2019 - 10) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2020

## 4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 1 April 2019	
and 31 March 2020	<u>167,450</u>
<b>AMORTISATION</b>	
At 1 April 2019	150,480
Charge for year	<u>4,248</u>
At 31 March 2020	<u>154,728</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>12,722</u>
At 31 March 2019	<u>16,970</u>

## 5. TANGIBLE FIXED ASSETS

	Building costs £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2019			
and 31 March 2020	<u>180,778</u>	<u>15,624</u>	<u>196,402</u>
<b>DEPRECIATION</b>			
At 1 April 2019	25,184	12,738	37,922
Charge for year	<u>-</u>	<u>433</u>	<u>433</u>
At 31 March 2020	<u>25,184</u>	<u>13,171</u>	<u>38,355</u>
<b>NET BOOK VALUE</b>			
At 31 March 2020	<u>155,594</u>	<u>2,453</u>	<u>158,047</u>
At 31 March 2019	<u>155,594</u>	<u>2,886</u>	<u>158,480</u>

## 6. INVESTMENT PROPERTY

	Total £
<b>FAIR VALUE</b>	
At 1 April 2019	220,000
Revaluations	<u>10,000</u>
At 31 March 2020	<u>230,000</u>
<b>NET BOOK VALUE</b>	
At 31 March 2020	<u>230,000</u>
At 31 March 2019	<u>220,000</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 20206. **INVESTMENT PROPERTY - continued**

Fair value at 31 March 2020 is represented by:

	£
Valuation in 2017	46,156
Valuation in 2018	30,000
Valuation in 2020	10,000
Cost	<u>143,844</u>
	<u>230,000</u>

The investment property was valued on an open market basis at the year end by the directors.

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

	2020	2019
	£	£
Other debtors	<u>16,194</u>	<u>40,344</u>

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

	2020	2019
	£	£
Taxation and social security	22,470	22,577
Other creditors	<u>39,701</u>	<u>96,019</u>
	<u>62,171</u>	<u>118,596</u>

9. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2020	2019
			£	£
25	Ordinary A	£1	25	25
25	Ordinary B	£1	25	25
25	Ordinary C	£1	25	25
25	Ordinary D	£1	<u>25</u>	<u>25</u>
			<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.



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.