

Company Registration No. 06670024 (England and Wales)

**KIDS ALLOWED GROUP LIMITED**  
**ABBREVIATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2014**

COMPANIES  
HOUSE

WEDNESDAY



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COMPANIES HOUSE

# KIDS ALLOWED GROUP LIMITED

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# KIDS ALLOWED GROUP LIMITED

## INDEPENDENT AUDITORS' REPORT TO KIDS ALLOWED GROUP LIMITED UNDER SECTION 449 OF THE COMPANIES ACT 2006

We have examined the abbreviated accounts set out on pages 2 to 4, together with the financial statements of Kids Allowed Group Limited for the year ended 30 September 2014 prepared under section 396 of the Companies Act 2006.

This report is made solely to the company in accordance with Chapter 10 of Part 15 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 have been properly prepared in accordance with the regulations made under that section and to report our opinion to you.

We conducted our work in accordance with Bulletin 2008/4 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 have been properly prepared in accordance with the regulations made under that section.

*Royce Peeling Green Limited*

Mr Martin Chatten (Senior Statutory Auditor)  
for and on behalf of Royce Peeling Green Limited

*21 MAY 2015*

Chartered Accountants  
Statutory Auditor

The Copper Room  
Deva Centre  
Trinity Way  
Manchester  
M3 7BG

# KIDS ALLOWED GROUP LIMITED

## ABBREVIATED BALANCE SHEET

AS AT 30 SEPTEMBER 2014

	Notes	2014 £	£	2013 £	£
<b>Fixed assets</b>					
Investments	2	4,253,687		4,253,687	
<b>Current assets</b>					
Debtors		6,250,361		5,902,329	
Creditors: amounts falling due within one year		(3,141,887)		(2,620,599)	
<b>Net current assets</b>		3,108,474		3,281,730	
<b>Total assets less current liabilities</b>		7,362,161		7,535,417	
Creditors: amounts falling due after more than one year	3	(6,856,567)		(7,063,645)	
<b>Net assets</b>		505,594		471,772	
<b>Capital and reserves</b>					
Called up share capital	4	275,000		275,000	
Profit and loss account		230,594		196,772	
<b>Shareholders' funds</b>		505,594		471,772	

These abbreviated financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board and authorised for issue on 28/5/15

  
J A Johnson  
Director

Company Registration No. 06670024

# KIDS ALLOWED GROUP LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS FOR THE YEAR ENDED 30 SEPTEMBER 2014

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### **1 Accounting policies**

#### **1.1 Accounting convention**

The financial statements are prepared under the historical cost convention.

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement on the grounds that it is a small company.

#### **1.2 Compliance with accounting standards**

The financial statements are prepared in accordance with applicable United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which have been applied consistently (except as otherwise stated).

#### **1.3 Investments**

Fixed asset investments are stated at cost less provision for diminution in value.

#### **1.4 Deferred taxation**

In accordance with Financial Reporting Standard 19 'Accounting for deferred tax', deferred tax is recognised in respect of all timing differences that have originated but not reversed by the balance sheet date. Provision is made at the rates expected to apply when the timing differences reverse.

Timing differences are differences between the Company's taxable profits and its results as stated in the financial statements that arise from the inclusion of gains and losses in taxable profits in periods different from those in which they are recognised in the financial statements.

A net deferred tax asset is regarded as recoverable and therefore recognised only when, on the basis of all available evidence, it can be regarded as more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

#### **1.5 Group accounts**

The financial statements present information about the company as an individual undertaking and not about its group. The company and its subsidiary undertaking comprise a small-sized group. The company has therefore taken advantage of the exemptions provided by section 399 of the Companies Act 2006 not to prepare group accounts.

#### **1.6 Auditors' limitation of liability**

The company has entered into a liability limitation agreement with Royce Peeling Green Limited, the statutory auditor for the year ended 30 September 2014. The proportionate liability agreement follows the standard terms in Appendix B to the Financial Reporting Council's June 2008 Guidance on Auditor Liability Agreements.

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# KIDS ALLOWED GROUP LIMITED

## NOTES TO THE ABBREVIATED ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2014

### 2 Fixed assets

Investments  
£

#### Cost and Net Book Value

At 1 October 2013 & at 30 September 2014

4,253,687

#### Holdings of more than 20%

The company holds more than 20% of the share capital of the following companies:

Company	Country of registration or incorporation	Shares held Class	%
<b>Subsidiary undertakings</b>			
Barlows Childcare Properties Limited	UK	Ordinary	100.00
Kids Allowed Limited	UK	Ordinary	100.00

The aggregate amount of capital and reserves and the results of these undertakings for the last relevant financial year were as follows:

		Capital and reserves 2014 £	Profit/(loss) for the year 2014 £
	<b>Principal activity</b>		
Barlows Childcare Properties Limited	Property letting	2,063,404	415,355
Kids Allowed Limited	Childcare provision	1,023,644	(19,501)

### 3 Creditors: amounts falling due after more than one year

The aggregate amount of creditors for which security has been given amounted to £7,056,747 (2013 - £7,251,645).

### 4 Share capital

2014  
£

2013  
£

#### Allotted, called up and fully paid

275,000 Ordinary Shares of £1 each

275,000

275,000

### 5 Ultimate parent company

The ultimate parent company is Kids Allowed Holdings Limited, a company registered in England & Wales.