

Registration number: 07186341

Children 4 Most at Squirrels Wood Limited

Unaudited Abbreviated Accounts

for the Year Ended 30 April 2016

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Children 4 Most at Squirrels Wood Limited
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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 5) have been prepared.

**Chartered Accountants' Report to the Board of Directors on the Preparation of the
Unaudited Statutory Accounts of
Children 4 Most at Squirrels Wood Limited
for the Year Ended 30 April 2016**

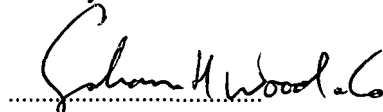
In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Children 4 Most at Squirrels Wood Limited for the year ended 30 April 2016 set out on pages from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at icaew.com/membershandbook.

This report is made solely to the Board of Directors of Children 4 Most at Squirrels Wood Limited, as a body, in accordance with the terms of our engagement letter dated 1 April 2010. Our work has been undertaken solely to prepare for your approval the accounts of Children 4 Most at Squirrels Wood Limited and state those matters that we have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at icaew.com/compilation. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Children 4 Most at Squirrels Wood Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Children 4 Most at Squirrels Wood Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Children 4 Most at Squirrels Wood Limited. You consider that Children 4 Most at Squirrels Wood Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Children 4 Most at Squirrels Wood Limited. 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 statutory accounts.



Graham H. Wood & Co
225 Market Street
Hyde
Cheshire
SK14 1HF

Date: 25/11/16

Children 4 Most at Squirrels Wood Limited

(Registration number: 07186341)

Abbreviated Balance Sheet at 30 April 2016

	Note	2016 £	2015 £
Fixed assets			
Intangible fixed assets		90,000	90,000
Tangible fixed assets		39,242	44,888
		<u>129,242</u>	<u>134,888</u>
Current assets			
Debtors		1,141	2,394
Cash at bank and in hand		184,637	183,063
		<u>185,778</u>	<u>185,457</u>
Creditors: Amounts falling due within one year		<u>(82,701)</u>	<u>(96,015)</u>
Net current assets		<u>103,077</u>	<u>89,442</u>
Total assets less current liabilities		232,319	224,330
Creditors: Amounts falling due after more than one year		<u>(120,000)</u>	<u>(120,000)</u>
Net assets		<u>112,319</u>	<u>104,330</u>
Capital and reserves			
Called up share capital	3	600	600
Profit and loss account		<u>111,719</u>	<u>103,730</u>
Shareholders' funds		<u>112,319</u>	<u>104,330</u>

For the year ending 30 April 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Children 4 Most at Squirrels Wood Limited

(Registration number: 07186341)

Abbreviated Balance Sheet at 30 April 2016

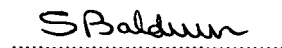
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These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime .

Approved by the Board on 25.11.16... and signed on its behalf by:



Miss A Davies
Director



Mrs S Baldwin
Director



Miss N S Sullivan
Director

Children 4 Most at Squirrels Wood Limited
Notes to the Abbreviated Accounts for the Year Ended 30 April 2016

1 Accounting policies

Basis of preparation

The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (Effective January 2015).

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement.

Turnover

Turnover represents fees received during the year. Turnover is recognised when services are supplied.

Goodwill

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Goodwill	Straight line over 5 years.

Following a review of impairment at the company's accounting date, in the directors' opinion, the goodwill is represented at fair value on the balance sheet. Accordingly no amortisation has been provided in these accounts.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% per annum using the reducing balance method.
Equipment	15% per annum using the reducing balance method.

Hire purchase and leasing

Rentals payable under operating leases are charged in the profit and loss account on a straight line basis over the lease term.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Pensions

The company operates a defined contribution pension scheme. Contributions are recognised in the profit and loss account in the period in which they become payable in accordance with the rules of the scheme.

Children 4 Most at Squirrels Wood Limited

Notes to the Abbreviated Accounts for the Year Ended 30 April 2016

..... continued

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 May 2015	150,000	93,856	243,856
Additions	-	1,278	1,278
At 30 April 2016	150,000	95,134	245,134
Depreciation			
At 1 May 2015	60,000	48,968	108,968
Charge for the year	-	6,924	6,924
At 30 April 2016	60,000	55,892	115,892
Net book value			
At 30 April 2016	90,000	39,242	129,242
At 30 April 2015	90,000	44,888	134,888

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary shares of £1 each	300	300	300	300
Ordinary shares Class A of £1 each	200	200	200	200
Ordinary shares Class B of £1 each	100	100	100	100
	600	600	600	600

4 Transactions with the directors

During the year dividends were paid to the directors, Miss N S Sullivan, Miss A Davies and Mrs S Baldwin in the amount of £30,800, £30,800 and £50,800 respectively.

5 Control

The company is controlled by Mrs S Baldwin, Miss N S Sullivan and Miss A Davies, who own the whole of the called up share capital in equal proportions.