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ROE GREEN NURSERY LTD

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2009

COMPANY NO 4404602



*JOHN MARTIN & COMPANY [ST ALBANS] LIMITED
DORMERS
CHEQUER LANE
REDBOURN
ST ALBANS*

ROE GREEN NURSERY LTD

**COMPANY INFORMATION
FOR THE PERIOD ENDED 31ST MARCH 2009**

DIRECTORS	Mrs M Hopkins Mrd D Childs Mr J R Hopkins Mr A Childs
SECRETARY	Mr J C Martin
REGISTERED OFFICE	Dormers Chequer Lane Redbourn St Albans Herts AL3 7NH
REGISTERED NUMBER	4404602
ACCOUNTANT	J C Martin Financial Accountant Dormers Chequer Lane Redbourn St Albans Herts AL3 7NH

ROE GREEN NURSERY LTD

REPORT OF THE DIRECTORS FOR THE YEAR ENDED 31ST MARCH 2009

The Directors present their report with the financial statements of the company for the year ended 31st March 2009.

PRINCIPAL ACTIVITY

The principal activity of the company in the year under review was that of pre-school nursery.

DIRECTORS

Directors during the period under review were.

Mrs M Hopkins

Mrs D Childs

Mr J R Hopkins

Mr A Childs

Their beneficial interests in the issued share capital of the company was as follows:

Ordinary £1 shares	At the beginning and end of period
Mrs M Hopkins	1
Mrs D Childs	1

STATEMENT OF DIRECTORS RESPONSIBILITIES

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the Directors are required to:

- 1 Select suitable accounting policies and then apply them consistently.
- 2 Make judgements and estimates that are reasonable and prudent.
- 3 Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will stay in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 applicable to small companies.



J C Martin SECRETARY-----

ROE GREEN NURSERY LTD

**PROFIT & LOSS ACCOUNT
FOR THE YEAR ENDED 31ST MARCH 2009**

	<u>Notes</u>	<u>Year Ended</u> <u>31/03/2009</u>	<u>Year Ended</u> <u>31/03/2008</u>
Turnover	1	120,436	131,808
Administrative expenses		<u>113,800</u>	<u>122,877</u>
Operating Profit	2	6,636	8,931
Taxation	3	<u>[1,394]</u>	<u>[1,787]</u>
Profit On Ordinary Activities After Taxation		<u>5,242</u>	<u>7,144</u>

CONTINUING OPERATIONS

None of the company's activities was acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The company has no recognised gains or losses other than those for the above financial periods.

ROE GREEN NURSERY LTD**BALANCE SHEET
31ST MARCH 2009**

	<u>Notes</u>	<u>2009</u>	<u>2008</u>
FIXED ASSETS		<u>£</u>	<u>£</u>
Tangible fixed assets	4	85	114
CURRENT ASSETS			
Debtors	5	534	1,514
Cash at bank and in hand		<u>24,661</u>	<u>28,597</u>
		<u>25,195</u>	<u>30,111</u>
CURRENT LIABILITIES			
CREDITORS: Amounts falling due within one year	6	<u>3,997</u>	<u>8,197</u>
NET CURRENT ASSETS		<u>21,198</u>	<u>21,914</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		21,283	22,028
PROVISIONS FOR LIABILITIES & CHARGES	7	<u>[18]</u>	<u>[5]</u>
		<u>21,265</u>	<u>22,023</u>
CAPITAL AND RESERVES			
Called up share capital	8	2	2
Profit & loss account	9	<u>21,263</u>	<u>22,021</u>
Shareholder's funds		<u>21,265</u>	<u>22,023</u>

The company is entitled to exemption from audit under Section 249A[1] of the Companies Act 1985 for the year ending 31st March 2009.

No notice has been deposited under Section 249B[2] of the Companies Act 1985 in relation to its financial statements for the financial year.

The directors acknowledges their responsibilities for:

- Ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so as far as applicable to the company.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for smaller entities. [effective January 2007]

M. Hopkins Mrs M Hopkins – Director.
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ROE GREEN NURSERY LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2009

1] ACCOUNTING POLICIES

a] Accounting Convention

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities [effective January 2007]

b] Turnover

Turnover represents net invoices sales of services, excluding value added tax.

c] Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment -25% on reducing balance.

d] Deferred Taxation

Deferred tax is recognised in respect of all timing differences arising in the period but not reversing at the balance sheet date.

2] OPERATING PROFIT 2009 2008

The operating profit is stated after charging:

Depreciation - owned assets	29	38
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3] TAXATION

The tax charge on the profit on ordinary activities for the period was as follows:

UK corporation tax at the small companies rate of 21% [2007:20%]	1,381	1,788
Deferred tax	<u>13</u>	<u>[1]</u>
	<u>1,394</u>	<u>1,787</u>

4] TANGIBLE FIXED ASSETS

Cost

Office
Equipment

At 1st April 2008 and

At 31 st March 2009		<u>441</u>
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Depreciation

At 1 st April 2008		327
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Charge for the year		<u>29</u>
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At 31 st March 2009		<u>356</u>
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Net Book Value

At 31 st March 2009		<u>85</u>
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At 31 st March 2008		<u>114</u>
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ROE GREEN NURSERY LTD

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2009**

5]	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	<u>2009</u>	<u>2008</u>
	Prepayments and accrued income	<u>534</u>	1,514
6]	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
	Corporation tax	1,381	1,788
	Taxation & Social Security	-	3,619
	Accruals and deferred income	2,181	2,354
	Director's Current Account	<u>435</u>	<u>436</u>
		<u>3,997</u>	<u>8,197</u>
7]	PROVISIONS FOR LIABILITIES & CHARGES		
	Deferred tax		
	At 1 st April	5	6
	Accelerated capital allowances	<u>13</u>	<u>[1]</u>
	At 31 st March	<u>18</u>	<u>5</u>
8]	CALLED UP SHARE CAPITAL		
	Authorised		
	Ordinary shares of £1 each	1,000	1,000
	Allotted, issued and fully paid		
	Ordinary shares of £1 each	2	2
9]	MOVEMENT IN RESERVES		
	At 1 st April	22,021	19,177
	Profit for the year	5,242	7,144
	Dividends	<u>[6,000]</u>	<u>[4,300]</u>
	At 31 st March	<u>21,263</u>	<u>22,021</u>
10]	CAPITAL COMMITMENTS AND CONTINGENT LIABILITIES		
	No capital commitments or contingent liabilities existed at the balance sheet date.		