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Registered number
05108218
of

Kinver Garden Day Nursery Limited

Abbreviated Accounts

31 March 2012

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COMPANIES HOUSE

Kinver Garden Day Nursery Limited

Report to the director on the preparation of the unaudited abbreviated accounts of Kinver Garden Day Nursery Limited for the year ended 31 March 2012

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the abbreviated accounts of Kinver Garden Day Nursery Limited for the year ended 31 March 2012 which comprise of the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us

This report is made solely to the Board of Directors of Kinver Garden Day Nursery Limited, as a body, in accordance with the terms of our engagement letter dated 20 January 2011. Our work has been undertaken solely to prepare for your approval the accounts of Kinver Garden Day Nursery Limited and state those matters that we have agreed to state to the Board of Directors of Kinver Garden Day Nursery Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Kinver Garden Day Nursery Limited and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Kinver Garden Day Nursery 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 loss of Kinver Garden Day Nursery Limited. You consider that Kinver Garden Day Nursery 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 Kinver Garden Day Nursery 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 abbreviated accounts.

Stourton Accountancy Services Limited
Chartered Certified Accountants
First Floor Midland House
Hayes Lane
Lye Stourbridge
West Midlands
DY9 8RD

6 August 2012

Kinver Garden Day Nursery Limited**Registered number:** 05108218**Abbreviated Balance Sheet
as at 31 March 2012**

	Notes	2012 £	2011 £
Fixed assets			
Intangible assets	2	9,061	14,061
Current assets			
Debtors	10,126	11,744	
Cash at bank and in hand	3,432	101	
	13,558	11,845	
Creditors: amounts falling due within one year	(15,812)	(16,683)	
Net current liabilities		(2,254)	(4,838)
Total assets less current liabilities		6,807	9,223
Creditors: amounts falling due after more than one year		(7,968)	-
Net (liabilities)/assets		(1,161)	9,223
Capital and reserves			
Called up share capital	5	1	1
Profit and loss account		(1,162)	9,222
Shareholder's funds		(1,161)	9,223

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006

The member has not required the company to obtain an audit in accordance with section 476 of the Act

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime



Mr S S Purba
Director

Approved by the board on 6 August 2012

Kinver Garden Day Nursery Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2012

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Equipment	20% straight line
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Stocks

Stock is valued at the lower of cost and net realisable value

Deferred taxation

Full provision is made for deferred taxation resulting from material timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

Leasing and hire purchase commitments

Rentals paid under operating leases are charged to income on a straight line basis over the lease term

2 Intangible fixed assets

£

Cost

At 1 April 2011	49,061
At 31 March 2012	49,061

Amortisation

At 1 April 2011	35,000
Provided during the year	5,000
At 31 March 2012	40,000

Net book value

At 31 March 2012	9,061
At 31 March 2011	14,061

Kinver Garden Day Nursery Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2012

3 Tangible fixed assets

£

Cost

At 1 April 2011

23,278

At 31 March 2012

23,278

Depreciation

At 1 April 2011

23,278

At 31 March 2012

23,278

Net book value

At 31 March 2012

-

4 Loans

2012

2011

£

£

Creditors include

Secured bank loans

10,000

-

The above bank loans are secured personally by the director

5 Share capital

**Nominal
value**

**2012
Number**

**2012
£**

**2011
£**

Allotted, called up and fully paid
Ordinary shares

£1 each

1

1

1