

Registered number  
5108218  
01

Kinver Garden Day Nursery Limited

Report and Unaudited Accounts

31 March 2009

THURSDAY



A98      \*A9ESVH12\*      191  
28/01/2010  
COMPANIES HOUSE

**Kinver Garden Day Nursery Limited**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Company information	1
Directors' report	2
Chartered Certified Accountants' report	3
Profit and loss account	4
Balance sheet	5
Notes to the accounts	6

## **Kinver Garden Day Nursery Limited Company Information**

### **Directors**

Mrs S L Holmes  
Mr G C D Holmes

### **Secretary**

Mrs K Tiltman FCCA

### **Accountants**

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

### **Bankers**

Barclays Bank PLC  
Dudley Area Business Centre  
PO Box 9  
High Street  
Dudley  
West Midlands  
DY1 3PP

### **Solicitors**

Blount Macnamara  
Kingstone House  
Moor Street  
Brierley Hill  
West Midlands  
DY5 3EH

### **Registered office**

White Walls  
The Compa  
Kinver  
Nr Stourbridge  
South Staffordshire  
DY7 6HR

**Kinver Garden Day Nursery Limited**  
**Directors' Report**

The directors present their report and accounts for the year ended 31 March 2009.

**Principal activities**

The company's principal activity during the year continued to be that of the provision of childcare at a day nursery.

**Directors**

The following persons served as directors during the year:

Mrs S L Holmes  
Mr G C D Holmes

**Small company special provisions**

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

This report was approved by the board on 13 January 2010.

S. L. Holmes .

Mrs S L Holmes  
Director

**Kinver Garden Day Nursery Limited**  
**Chartered Certified Accountants' Report**

**Chartered Certified Accountants' Report to the Board of Directors**  
**on the unaudited accounts of Kinver Garden Day Nursery Limited**

In accordance with the engagement letter dated 1 April 2004, and in order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the accounts of the company which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records and information and explanations you have given to us.

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the accounts that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 and the Company's Board of Directors, as a body, for our work or for this report.

You have acknowledged on the balance sheet as at 31 March 2009 your duty to ensure that the company has kept proper accounting records and to prepare accounts that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the accounts. 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 accounts.

Stourton Accountancy Services Limited  
Chartered Certified Accountants

First Floor  
Midland House  
Hayes Lane  
Lye, Stourbridge  
West Midlands DY9 8RD

13 January 2010

**Kinver Garden Day Nursery Limited**  
**Profit and Loss Account**  
**for the year ended 31 March 2009**

	<b>Notes</b>	<b>2009</b> <b>£</b>	<b>2008</b> <b>£</b>
<b>Turnover</b>		139,572	141,898
<b>Cost of sales</b>		(7,394)	(6,484)
<b>Gross profit</b>		<u>132,178</u>	<u>135,414</u>
<b>Administrative expenses</b>		(131,919)	(135,740)
<b>Operating profit/(loss)</b>	2	<u>259</u>	<u>(326)</u>
<b>Interest receivable</b>		10	8
<b>Profit/(loss) on ordinary activities before taxation</b>		<u>269</u>	<u>(318)</u>
<b>Tax on profit/(loss) on ordinary activities</b>		-	-
<b>Profit/(loss) for the financial year</b>		<u>269</u>	<u>(318)</u>

**Kinver Garden Day Nursery Limited**  
**Balance Sheet**  
**as at 31 March 2009**

	Notes	2009 £	2008 £
<b>Fixed assets</b>			
Intangible assets	3	24,061	29,061
<b>Current assets</b>			
Debtors	5	10,926	10,126
Cash at bank and in hand		<u>1,571</u>	<u>3,259</u>
		12,497	13,385
<b>Creditors: amounts falling due within one year</b>	6	(72,938)	(79,095)
<b>Net current liabilities</b>		<u>(60,441)</u>	<u>(65,710)</u>
<b>Net liabilities</b>		<u>(36,380)</u>	<u>(36,649)</u>
<b>Capital and reserves</b>			
Called up share capital	7	1	1
Profit and loss account	8	(36,381)	(36,650)
<b>Shareholders' funds</b>		<u>(36,380)</u>	<u>(36,649)</u>

The directors are satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985; and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company.

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985.

*S.L. Holmes*

Mrs S L Holmes  
Director

Approved by the board on 13 January 2010

**Kinver Garden Day Nursery Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2009**

**1 Accounting policies**

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**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.

Plant and machinery	25% straight line
---------------------	-------------------

**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.

**Pensions**

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

**2 Operating profit**

	2009 £	2008 £
This is stated after charging:		
Depreciation of owned fixed assets	-	4,340
Amortisation of goodwill	5,000	5,000
	<hr/>	<hr/>
Number of directors to whom benefits accrued under money purchase pension schemes	1	1
	<hr/>	<hr/>



**Kinver Garden Day Nursery Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2009**

**3 Intangible fixed assets**

£

Goodwill:

**Cost**

At 1 April 2008

49,061

At 31 March 2009

49,061

**Amortisation**

At 1 April 2008

20,000

Provided during the year

5,000

At 31 March 2009

25,000

**Net book value**

At 31 March 2009

24,061

At 31 March 2008

29,061

Goodwill is being written off in equal annual instalments over its estimated economic life of 10 years.

**4 Tangible fixed assets**

**Plant and  
machinery  
etc  
£**

**Cost**

At 1 April 2008

23,278

At 31 March 2009

23,278

**Depreciation**

At 1 April 2008

23,278

At 31 March 2009

23,278

**Net book value**

At 31 March 2009

-

**5 Debtors**

**2009**

**2008**

**£**

**£**

Other debtors

10,926

10,126

**Kinver Garden Day Nursery Limited**  
**Notes to the Accounts**  
**for the year ended 31 March 2009**

<b>6 Creditors: amounts falling due within one year</b>			<b>2009</b>	<b>2008</b>
			<b>£</b>	<b>£</b>
Other taxes and social security costs			626	905
Other creditors			<u>72,312</u>	<u>78,190</u>
			<u>72,938</u>	<u>79,095</u>
 <b>7 Share capital</b>			 <b>2009</b>	 <b>2008</b>
			<b>£</b>	<b>£</b>
Authorised:				
Ordinary shares of £1 each			<u>1,000</u>	<u>1,000</u>
	<b>2009</b>	<b>2008</b>	<b>2009</b>	<b>2008</b>
	<b>No</b>	<b>No</b>	<b>£</b>	<b>£</b>
Allotted, called up and fully paid:				
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
 <b>8 Profit and loss account</b>			 <b>2009</b>	
			<b>£</b>	
At 1 April			(36,650)	
Profit for the year			269	
			<u></u>	
At 31 March 2009			<u>(36,381)</u>	