

**ABBREVIATED UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 MARCH 2010**

**FOR**

**KINDERGARTEN KIDS LTD**

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COMPANIES HOUSE

**KINDERGARTEN KIDS LTD**

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**for the Year Ended 31 March 2010**

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**KINDERGARTEN KIDS LTD**

**COMPANY INFORMATION**  
**for the Year Ended 31 March 2010**

**DIRECTOR**

Mrs G A Croft

**SECRETARY:**

Mr J A Croft

**REGISTERED OFFICE:**

102 Albert Street  
Whitstable  
Kent  
CT5 1HT

**REGISTERED NUMBER:**

5462503 (England and Wales)

**ACCOUNTANTS.**

Michael Martin Partnership Limited  
Chartered Certified Accountants  
18 Canterbury Road  
Whitstable  
Kent  
CT5 4EY

**KINDERGARTEN KIDS LTD**

**ABBREVIATED BALANCE SHEET**

**31 March 2010**

	Notes	31 3 10 £	£	31 3 09 £	£
<b>FIXED ASSETS</b>					
Intangible assets	2		19,500		20,800
Tangible assets	3		77,019		70,207
			<u>96,519</u>		<u>91,007</u>
<b>CURRENT ASSETS</b>					
Debtors		4,741		4,113	
Cash at bank and in hand		48,440		30,783	
		<u>53,181</u>		<u>34,896</u>	
<b>CREDITORS</b>					
Amounts falling due within one year		94,437		39,892	
		<u>94,437</u>		<u>39,892</u>	
<b>NET CURRENT LIABILITIES</b>			(41,256)		(4,996)
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			55,263		86,011
<b>CREDITORS</b>					
Amounts falling due after more than one year			-		(27,610)
<b>PROVISIONS FOR LIABILITIES</b>			(3,019)		(1,929)
<b>NET ASSETS</b>			<u>52,244</u>		<u>56,472</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	4		100		100
Profit and loss account			52,144		56,372
<b>SHAREHOLDERS' FUNDS</b>			<u>52,244</u>		<u>56,472</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2010

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2010 in accordance with Section 476 of the Companies Act 2006

The director acknowledges her responsibilities for

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company

The notes form part of these abbreviated accounts

**KINDERGARTEN KIDS LTD**

**ABBREVIATED BALANCE SHEET - continued**

**31 March 2010**

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies

The financial statements were approved by the director on 15 November 2010 and were signed by

A handwritten signature in black ink, appearing to be 'G A Croft', written in a cursive style.

Mrs G A Croft - Director

The notes form part of these abbreviated accounts

# **KINDERGARTEN KIDS LTD**

## **NOTES TO THE ABBREVIATED ACCOUNTS** **for the Year Ended 31 March 2010**

### **1 ACCOUNTING POLICIES**

#### **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 April 2008)

#### **Turnover**

Turnover represents net invoiced sales of goods, excluding value added tax

#### **Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty years

#### **Tangible fixed assets**

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

Plant and machinery	- 20% on reducing balance
Computer equipment	- 25% on reducing balance

#### **Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date

#### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the profit and loss account on a straight line basis over the period of the lease

#### **Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to the profit and loss account in the period to which they relate

### **2 INTANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2009 and 31 March 2010	26,000
<b>AMORTISATION</b>	
At 1 April 2009	5,200
Charge for year	1,300
At 31 March 2010	6,500
<b>NET BOOK VALUE</b>	
At 31 March 2010	19,500
At 31 March 2009	20,800

**KINDERGARTEN KIDS LTD**

**NOTES TO THE ABBREVIATED ACCOUNTS - continued**  
**for the Year Ended 31 March 2010**

**3 TANGIBLE FIXED ASSETS**

	Total £
<b>COST</b>	
At 1 April 2009	88,188
Additions	13,444
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At 31 March 2010	101,632
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<b>DEPRECIATION</b>	
At 1 April 2009	17,981
Charge for year	6,632
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At 31 March 2010	24,613
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<b>NET BOOK VALUE</b>	
At 31 March 2010	77,019
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At 31 March 2009	70,207
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**4 CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid Number	Class	Nominal value £1	31 3 10 £	31 3 09 £
100	Ordinary shares		100	100
			<hr/>	<hr/>