

COMPANY REGISTRATION NUMBER 4817618

1ST CLASS NURSERY LIMITED
ABBREVIATED ACCOUNTS
31ST MARCH 2005



1ST CLASS NURSERY LIMITED

ABBREVIATED ACCOUNTS

Year Ended 31st March 2005

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1ST CLASS NURSERY LIMITED

ABBREVIATED BALANCE SHEET

31st March 2005

	Note	£	2005 £	£	2004 £
Fixed Assets	2				
Tangible assets			48,471		46,695
Current Assets					
Debtors		1,216		1,156	
Cash at bank and in hand		25,392		9,614	
		26,608		10,770	
Creditors: Amounts falling due within one year		22,077		38,483	
Net Current Assets/(Liabilities)			4,531		(27,713)
Total Assets Less Current Liabilities			53,002		18,982
Capital and Reserves					
Called-up equity share capital	3		100		100
Profit and loss account			52,902		18,882
Shareholders' Funds			53,002		18,982

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 1985 (the Act) relating to the audit of the financial statements for the year by virtue of section 249A(1), and that no member or members have requested an audit pursuant to section 249B(2) of the Act.

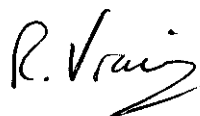
The director acknowledges her responsibility for:

- (i) ensuring that the company keeps proper accounting records which comply with section 221 of the Act, and
- (ii) preparing financial statements 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, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These abbreviated accounts have been prepared in accordance with the special provisions for small companies under Part VII of the Companies Act 1985.

These abbreviated accounts were approved and signed by the director on 27th May 2005.

MRS R VRAIN



The notes on pages 2 to 3 form part of these abbreviated accounts.

1ST CLASS NURSERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

Year Ended 31st March 2005

1. Accounting Policies

Basis of Accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective June 2002).

Turnover

The turnover shown in the profit and loss account represents amounts invoiced during the year.

Fixed Assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant & Machinery	- 20% - 25% on written down value
Fixtures & Fittings	- 20% - 25% on written down value

Operating Lease Agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

2. Fixed Assets

	Tangible Assets £
Cost	
At 1st April 2004	49,817
Additions	<u>3,982</u>
At 31st March 2005	<u>53,799</u>
Depreciation	
At 1st April 2004	3,122
Charge for year	<u>2,206</u>
At 31st March 2005	<u>5,328</u>
Net Book Value	
At 31st March 2005	<u>48,471</u>
At 31st March 2004	<u>46,695</u>

1ST CLASS NURSERY LIMITED

NOTES TO THE ABBREVIATED ACCOUNTS

Year Ended 31st March 2005

3. Share Capital

Authorised share capital:

	2005	2004
	£	£
1,000 Ordinary shares of £1 each	<u>1,000</u>	<u>1,000</u>

Allotted, called up and fully paid:

	2005		2004	
	No	£	No	£
Ordinary shares of £1 each	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>

1ST CLASS NURSERY LIMITED

ACCOUNTANTS' REPORT TO THE DIRECTOR OF 1ST CLASS NURSERY LIMITED

Year Ended 31st March 2005

As described on the balance sheet, the director of the company is responsible for the preparation of the abbreviated accounts for the year ended 31st March 2005, set out on pages 1 to 3 .

You consider that the company is exempt from an audit under the Companies Act 1985.

In accordance with your instructions we have compiled these unaudited abbreviated accounts in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.



ELAINE PHILLIPSON
Chartered Accountants

Forest Way
Waste Lane
Kelsall
Cheshire
CW6 0PE

27th May 2005