

Kids Rule Pre-School Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 August 2016

Management and Accounting Solutions
45 Styvechale Avenue
Earlsdon
Coventry
CV5 6DW

Kids Rule Pre-School Limited

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Kids Rule Pre-School Limited

(Registration number: 08708721)

Abbreviated Balance Sheet as at 31 August 2016

	Note	2016 £	2015 £
Fixed assets			
Tangible assets		12,073	15,497
Current assets			
Debtors		826	-
Cash at bank and in hand		23,863	190
		24,689	190
Creditors: Amounts falling due within one year		(24,137)	(16,370)
Net current assets/(liabilities)		552	(16,180)
Total assets less current liabilities		12,625	(683)
Provisions for liabilities		(2,415)	-
Net assets/(liabilities)		10,210	(683)
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		10,209	(684)
Shareholders' funds/(deficit)		10,210	(683)

For the year ending 31 August 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the director on 31 May 2017

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Mrs K T Lissaman
Director

The notes on pages 2 to 3 form an integral part of these financial statements.

Kids Rule Pre-School Limited

Notes to the Abbreviated Accounts

1 Accounting policies

Turnover

Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Revenue recognition

Revenue is recognised to the extent that the company obtains the right to consideration in exchange for its performance. Revenue is measured at the fair value of the consideration received, excluding discounts, rebates, VAT and other sales tax or duty.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Plant and machinery etc	20% on cost

Provisions

A provision is recognised when there is a legal or constructive obligation as a result of a past event and it is probable that an outflow of economic benefits will be required to settle the obligation.

Deferred tax

Deferred tax is recognised, without discounting, in respect of all timing differences between the treatment of certain items for taxation and accounting purposes, which have arisen but not reversed by the balance sheet date, except as required by the FRSSE. Deferred tax is measured at the rates that are expected to apply in the periods when the timing differences are expected to reverse, based on the tax rates and law enacted at the balance sheet date.

2 Fixed assets

	Tangible assets £	Total £
Cost		
At 1 September 2015	17,122	17,122
At 31 August 2016	17,122	17,122
Depreciation		
At 1 September 2015	1,625	1,625
Charge for the year	3,424	3,424
At 31 August 2016	5,049	5,049
Net book value		
At 31 August 2016	12,073	12,073

Kids Rule Pre-School Limited

Notes to the Abbreviated Accounts

3 Share capital

Allotted, called up and fully paid shares

	2016		2015	
	No.	£	No.	£
Ordinary of £1 each	1	1	1	1

4 Control

The director is the controlling party by virtue of her controlling shareholding in the company.

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