

Abbreviated Financial Statements for the Year Ended 30 September 2000

for

Happitots Day Nurseries Ltd



SCT SNZ8137E 0565
COMPANIES HOUSE 14/08/01

Contents of the Abbreviated Financial Statements
for the Year Ended 30 September 2000

	Page
Company Information	1
Abbreviated Balance Sheet	2
Notes to the Abbreviated Financial Statements	4
Report of the Accountants	6

Happitots Day Nurseries Ltd

Company Information
for the Year Ended 30 September 2000

DIRECTOR: Mrs H Gilchrist

SECRETARY: I Gilchrist

REGISTERED OFFICE: 2 Windsor Place
Edinburgh
EH15 2AA

REGISTERED NUMBER: 192599 (Scotland)

ACCOUNTANTS: Cowan & Partners CA
60 Constitution Street
Leith
Edinburgh
EH6 6RR

Happitots Day Nurseries Ltd

Abbreviated Balance Sheet

30 September 2000

		30.9.00		30.9.99	
	Notes	£	£	£	£
FIXED ASSETS:					
Intangible assets	2		30,000		-
Tangible assets	3		444,567		-
			<u>474,567</u>		<u>-</u>
CURRENT ASSETS:					
Debtors				2	
Cash at bank and in hand		78,575		-	
		<u>78,575</u>		<u>2</u>	
CREDITORS: Amounts falling due within one year					
		<u>75,629</u>		<u>-</u>	
NET CURRENT ASSETS:					
			<u>2,946</u>		<u>2</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:					
			477,513		2
CREDITORS: Amounts falling due after more than one year					
			<u>350,220</u>		<u>-</u>
			<u>£127,293</u>		<u>£2</u>
CAPITAL AND RESERVES:					
Called up share capital	4		50,000		2
Profit and loss account			<u>77,293</u>		<u>-</u>
SHAREHOLDERS' FUNDS:					
			<u>£127,293</u>		<u>£2</u>

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the year ended 30 September 2000.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2000 in accordance with Section 249B(2) of the Companies Act 1985.

The director acknowledges her responsibilities for:

- ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and
- 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 Section 226 and which otherwise comply with the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company.

The notes form part of these financial statements

Happitots Day Nurseries Ltd

Abbreviated Balance Sheet

30 September 2000

These abbreviated financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

ON BEHALF OF THE BOARD:



.....
- DIRECTOR

Approved by the Board on 13/8/00.....

The notes form part of these financial statements

Notes to the Abbreviated Financial Statements
for the Year Ended 30 September 2000

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 March 2000).

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 2000, is being written off evenly over its estimated useful life of four 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 etc - 25% on cost

Deferred taxation

Provision is made at current rates for taxation deferred in respect of all material timing differences except to the extent that, in the opinion of the director, there is reasonable probability that the liability will not arise in the foreseeable future.

Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged in the profit and loss account.

2. **INTANGIBLE FIXED ASSETS**

	Total
	£
COST:	
Additions	40,000
At 30 September 2000	40,000
AMORTISATION:	
Charge for year	10,000
At 30 September 2000	10,000
NET BOOK VALUE:	
At 30 September 2000	30,000

Notes to the Abbreviated Financial Statements
for the Year Ended 30 September 2000

3. TANGIBLE FIXED ASSETS

	Total
	£
COST:	
Additions	462,962
At 30 September 2000	462,962
DEPRECIATION:	
Charge for year	18,395
At 30 September 2000	18,395
NET BOOK VALUE:	
At 30 September 2000	444,567

4. CALLED UP SHARE CAPITAL

Authorised:				
Number:	Class:	Nominal	30.9.00	30.9.99
		value:	£	£
50,000	Ordinary	£1	50,000	50,000
Allotted, issued and fully paid:				
Number:	Class:	Nominal	30.9.00	30.9.99
		value:	£	£
2	Ordinary	£1	50,000	2

Happitots Day Nurseries Ltd

Report of the Accountants to the Director of
Happitots Day Nurseries Ltd

The following reproduces the text of the report prepared for the director in respect of the company's annual financial statements, from which the abbreviated financial statements (set out on pages two to five) have been prepared.

As described on the balance sheet you are responsible for the preparation of the financial statements for the year ended 30 September 2000 set out on pages three to eight and you consider that the company is exempt from an audit.

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

Cowan & Partners CA
60 Constitution Street
Leith
Edinburgh
EH6 6RR

Dated: