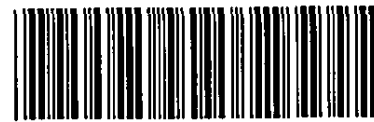


THE KIDZ STOP LTD
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2012

THE A9 PARTNERSHIP LIMITED

Chartered Accountants
Abercorn School
Newton
West Lothian
EH52 6PZ

WEDNESDAY



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THE KIDZ STOP LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2012

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THE KIDZ STOP LTD
ABBREVIATED BALANCE SHEET
30 JUNE 2012

	Note	2012 £	2011 £
FIXED ASSETS	2		
Intangible assets		44,000	-
Tangible assets		<u>496,217</u>	<u>65,583</u>
		<u>540,217</u>	<u>65,583</u>
CURRENT ASSETS			
Debtors		1,466	6,806
Cash at bank and in hand		<u>92,548</u>	<u>149,812</u>
		94,014	156,618
CREDITORS: Amounts falling due within one year	3	<u>164,655</u>	<u>109,937</u>
NET CURRENT (LIABILITIES)/ASSETS		(70,641)	46,681
TOTAL ASSETS LESS CURRENT LIABILITIES		469,576	112,264
CREDITORS: Amounts falling due after more than one year	4	281,840	-
PROVISIONS FOR LIABILITIES		<u>6,204</u>	<u>1,544</u>
		<u>181,532</u>	<u>110,720</u>
CAPITAL AND RESERVES			
Called-up equity share capital	5	2	2
Profit and loss account		<u>181,530</u>	<u>110,718</u>
SHAREHOLDERS' FUNDS		<u>181,532</u>	<u>110,720</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 5 form part of these abbreviated accounts.

THE KIDZ STOP LTD

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2012

The director is satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The director acknowledges her responsibility for:

- (i) ensuring that the company keeps adequate accounting records which comply with section 386 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 393, 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 15 of the Companies Act 2006.

These abbreviated accounts were approved and signed by the director and authorised for issue on 5 February 2013.



MRS C GORMLEY
Director

Company Registration Number: SC239159

THE KIDZ STOP LTD**NOTES TO THE ABBREVIATED ACCOUNTS****YEAR ENDED 30 JUNE 2012****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 April 2008).

Turnover

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

Amortisation

Amortisation 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:

Goodwill - 20% Straight Line

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:

Fixtures & Fittings	- 15% Straight Line
Motor Vehicles	- 25% Reducing Balance
Equipment	- 25% Straight Line

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

Deferred taxation

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more, or a right to pay less or to receive more tax, with the following exceptions:

Provision is made for tax on gains arising from the revaluation (and similar fair value adjustments) of fixed assets, and gains on disposal of fixed assets that have been rolled over into replacement assets, only to the extent that, at the balance sheet date, there is a binding agreement to dispose of the assets concerned. However, no provision is made where, on the basis of all available evidence at the balance sheet date, it is more likely than not that the taxable gain will be rolled over into replacement assets and charged to tax only where the replacement assets are sold.

Deferred tax assets are recognised only to the extent that the director considers that it is more likely than not that there will be suitable taxable profits from which the future reversal of the underlying timing differences can be deducted.

THE KIDZ STOP LTD

NOTES TO THE ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2012

1. ACCOUNTING POLICIES *(continued)*

Deferred tax is measured on an undiscounted basis at the tax rates that are expected to apply in the periods in which timing differences reverse, based on tax rates and laws enacted or substantively enacted at the balance sheet date.

2. FIXED ASSETS

	Intangible Assets £	Tangible Assets £	Total £
COST			
At 1 July 2011	—	89,680	89,680
Additions	55,000	438,883	493,883
At 30 June 2012	<u>55,000</u>	<u>528,563</u>	<u>583,563</u>
DEPRECIATION			
At 1 July 2011	—	24,097	24,097
Charge for year	11,000	8,249	19,249
At 30 June 2012	<u>11,000</u>	<u>32,346</u>	<u>43,346</u>
NET BOOK VALUE			
At 30 June 2012	<u>44,000</u>	<u>496,217</u>	<u>540,217</u>
At 30 June 2011	—	65,583	65,583

3. CREDITORS: Amounts falling due within one year

The following liabilities disclosed under creditors falling due within one year are secured by the company:

	2012 £	2011 £
Bank loans and overdrafts	<u>13,006</u>	<u>-</u>

The bank loan is secured by a standard security over the property at 17 Main Street, Linlithgow and also a personal guarantee of £49,000.

4. CREDITORS: Amounts falling due after more than one year

The following liabilities disclosed under creditors falling due after more than one year are secured by the company:

	2012 £	2011 £
Bank loans and overdrafts	<u>281,840</u>	<u>-</u>

Included within creditors falling due after more than one year is an amount of £220,800 (2011 - £Nil) in respect of liabilities which fall due for payment after more than five years from the balance sheet date.

THE KIDZ STOP LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2012

5. SHARE CAPITAL

Authorised share capital:

	2012	2011
	£	£
100 Ordinary shares of £1 each	<u>100</u>	<u>100</u>

Allotted, called up and fully paid:

	2012		2011
	No	£	No
			£
2 Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>