

THE KIDZ STOP LTD
UNAUDITED ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED
30 JUNE 2016



THE A9 PARTNERSHIP LIMITED

Chartered Accountants
Abercorn School
Newton
West Lothian
EH52 6PZ

THE KIDZ STOP LTD

ABBREVIATED ACCOUNTS

YEAR ENDED 30 JUNE 2016

CONTENTS	PAGE
Abbreviated balance sheet	1
Notes to the abbreviated accounts	3

THE KIDZ STOP LTD
ABBREVIATED BALANCE SHEET
30 JUNE 2016

	Note	2016	2015
		£	£
FIXED ASSETS	2		
Intangible assets		-	11,000
Tangible assets		499,038	508,159
		<u>499,038</u>	<u>519,159</u>
CURRENT ASSETS			
Debtors		4,496	4,581
Cash at bank and in hand		42,439	54,057
		<u>46,935</u>	<u>58,638</u>
CREDITORS: Amounts falling due within one year		<u>161,904</u>	<u>178,880</u>
NET CURRENT LIABILITIES		(114,969)	(120,242)
TOTAL ASSETS LESS CURRENT LIABILITIES		384,069	398,917
PROVISIONS FOR LIABILITIES		<u>5,756</u>	<u>7,411</u>
		<u>378,313</u>	<u>391,506</u>
CAPITAL AND RESERVES			
Called up equity share capital	3	2	2
Profit and loss account		378,311	391,504
SHAREHOLDERS' FUNDS		<u>378,313</u>	<u>391,506</u>

The Balance sheet continues on the following page.
The notes on pages 3 to 4 form part of these abbreviated accounts.

THE KIDZ STOP LTD

ABBREVIATED BALANCE SHEET *(continued)*

30 JUNE 2016

For the year ended 30 June 2016 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These abbreviated accounts were approved and signed by the director and authorised for issue on 18 December 2016.



Mrs C Gormley
Director

Company Registration Number: SC239159

THE KIDZ STOP LTD
NOTES TO THE ABBREVIATED ACCOUNTS
YEAR ENDED 30 JUNE 2016

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 January 2015).

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 2016

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 2015	55,000	553,645	608,645
Additions	<u>—</u>	<u>2,416</u>	<u>2,416</u>
At 30 June 2016	<u>55,000</u>	<u>556,061</u>	<u>611,061</u>
DEPRECIATION			
At 1 July 2015	44,000	45,486	89,486
Charge for year	<u>11,000</u>	<u>11,537</u>	<u>22,537</u>
At 30 June 2016	<u>55,000</u>	<u>57,023</u>	<u>112,023</u>
NET BOOK VALUE			
At 30 June 2016	<u>—</u>	<u>499,038</u>	<u>499,038</u>
At 30 June 2015	<u>11,000</u>	<u>508,159</u>	<u>519,159</u>

3. SHARE CAPITAL

Allotted, called up and fully paid:

	2016		2015
	No.	£	No.
Ordinary shares of £1 each	<u>2</u>	<u>2</u>	<u>2</u>