REGISTERED NUMBER: SC270780 (Scotland)

Unaudited Financial Statements for the Year Ended 31 March 2016

for

ALPHABET VILLAGE LIMITED

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ALPHABET VILLAGE LIMITED

Company Information
for the Year Ended 31 March 2016

DIRECTOR:	Miss K Brady
SECRETARY:	Ms D Richards
REGISTERED OFFICE:	c/o Viewpark Montessori Nursery School The Apple Centre, 10 Earn Avenue Righead Industrial Estate Bellshill Lanarkshire ML4 3LW
REGISTERED NUMBER:	SC270780 (Scotland)
ACCOUNTANTS:	Sharles CA 29 Brandon Street Hamilton South Lanarkshire ML3 6DA

ALPHABET VILLAGE LIMITED (REGISTERED NUMBER: SC270780)

Balance Sheet
31 March 2016

	Notes	2016 £	£	2015 £	£
FIXED ASSETS					
Intangible assets	4		**79,750**		88,000
Tangible assets	5		**11,569**		15,424
			91,319		103,424
CURRENT ASSETS					
Debtors	6	**6,000**		5,984	
Cash at bank		**1,000**		-	
		7,000		5,984	
CREDITORS					
Amounts falling due within one year	7	**58,776**		65,740	
NET CURRENT LIABILITIES			**(51,776)**		(59,756)
TOTAL ASSETS LESS CURRENT LIABILITIES			**39,543**		43,668
CREDITORS					
Amounts falling due after more than one year	8		**(22,668)**		(26,728)
PROVISIONS FOR LIABILITIES			**(1,499)**		(2,112)
NET ASSETS			**15,376**		14,828
CAPITAL AND RESERVES					
Called up share capital			**100**		100
Retained earnings			**15,276**		14,728
SHAREHOLDERS' FUNDS			**15,376**		14,828

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for:

(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) 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 Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

Balance Sheet - continued
31 March 2016

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director on 16 December 2016 and were signed by:

Miss K Brady - Director

Notes to the Financial Statements
for the Year Ended 31 March 2016

1. STATUTORY INFORMATION

Alphabet Village Limited is a private company, limited by shares , registered in Scotland. The company's registered number and registered office address can be found on the Company Information page.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Turnover and revenue recognition
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Turnover is derived from the provision of nursery and pre-school care for children.

Turnover is measured at the fair value of services, net of discounts and excluding value added tax, and is recognised at the point that the company obtains the right to consideration.

Goodwill
Goodwill, being the amount paid in connection with the acquisition of a business in 2005, is being amortised evenly over its estimated useful life of twenty 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 reducing balance

At each balance sheet date, the company reviews the carrying amounts of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss. Where it is not possible to estimate the recoverable amount of the asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Expenditure of £1,000 or more on individual tangible fixed assets is capitalised at cost. Expenditure on assets below this threshold is charged directly to the profit and loss account in the period it is incurred.

Taxation
The company's liability for current tax is calculated using the tax rates that were enacted during the reporting period.

Deferred tax is recognised at current tax rates in respect of all timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. A deferred tax asset is only recognised to the extent that future taxable profits are expected to reverse the underlying timing difference. Deferred tax balances are not discounted.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 14 .

4. INTANGIBLE FIXED ASSETS

	Goodwill £
COST	
At 1 April 2015 and 31 March 2016	**165,000**
AMORTISATION	
At 1 April 2015	**77,000**
Charge for year	**8,250**
At 31 March 2016	**85,250**
NET BOOK VALUE	
At 31 March 2016	**79,750**
At 31 March 2015	88,000

5. TANGIBLE FIXED ASSETS

	Plant and machinery etc £
COST	
At 1 April 2015 and 31 March 2016	**51,730**
DEPRECIATION	
At 1 April 2015	**36,306**
Charge for year	**3,855**
At 31 March 2016	**40,161**
NET BOOK VALUE	
At 31 March 2016	**11,569**
At 31 March 2015	15,424

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Other debtors	**6,000**	5,984

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Bank loans and overdrafts	**15,887**	22,859
Taxation and social security	**5,958**	5,424
Other creditors	**36,931**	37,457
	58,776	65,740

8. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2016	2015
	£	£
Bank loans	**22,668**	26,728
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	**-**	10,488

9. **SECURED DEBTS**

The following secured debts are included within creditors:

	2016	2015
	£	£
Bank loans	**26,728**	37,806

10. **RELATED PARTY DISCLOSURES**

During the year, total dividends of £4,000 were paid to the director .

The director has a loan account with the company. At the year end K Brady was owed £7,407 (2015 - £8,781) by the company. This loan is interest free with no fixed repayment terms.

Chartered Accountants' Report to the Director on the Unaudited Financial Statements of Alphabet Village Limited

The following reproduces the text of the report prepared for the director and members in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Director are not required to be filed with the Registrar of Companies.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Alphabet Village Limited for the year ended 31 March 2016 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants of Scotland, we are subject to its ethical and other professional requirements which are detailed at http://www.icas.org.uk/accountspreparationguidance.

This report is made solely to the director of Alphabet Village Limited in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Alphabet Village Limited and state those matters that we have agreed to state to the director of Alphabet Village Limited in this report in accordance with the requirements of the Institute of Chartered Accountants of Scotland as detailed at http://www.icas.org.uk/accountspreparationguidance. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its director for our work or for this report.

It is your duty to ensure that Alphabet Village Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Alphabet Village Limited. You consider that Alphabet Village Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Alphabet Village Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Sharles CA
29 Brandon Street
Hamilton
South Lanarkshire
ML3 6DA

16 December 2016

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.