REGISTERED NUMBER: SC290076 (Scotland)

Unaudited Financial Statements for the Year Ended 30 June 2017

for

Carli's Kindergarten Ltd

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for the Year Ended 30 June 2017

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DIRECTORS:	Mrs G Millar C B Millar Mrs A C Millar
SECRETARY:	Mrs A C Millar
REGISTERED OFFICE:	2a Meadows Drive Erskine Renfrewshire PA8 7ED
REGISTERED NUMBER:	SC290076 (Scotland)
ACCOUNTANTS:	Murrison & Wilson Limited Chartered Accountants 10 Newton Terrace Charing Cross Glasgow G3 7PJ

Abridged Statement of Financial Position
30 June 2017

	Notes	30.6.17 £	£	30.6.16 £	£
FIXED ASSETS					
Tangible assets	4		139,173		152,550
CURRENT ASSETS					
Debtors		9,210		19,471	
Cash at bank		-		7,122	
		9,210		26,593	
CREDITORS					
Amounts falling due within one year		48,133		66,902	
NET CURRENT LIABILITIES			(38,923)		(40,309)
TOTAL ASSETS LESS CURRENT LIABILITIES			100,250		112,241
CREDITORS					
Amounts falling due after more than one year			26,300		35,544
NET ASSETS			73,950		76,697
CAPITAL AND RESERVES					
Called up share capital	5		900		900
Retained earnings	6		73,050		75,797
SHAREHOLDERS' FUNDS			73,950		76,697

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their 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.

The notes form part of these financial statements

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Abridged Statement of Financial Position - continued
30 June 2017

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.

All the members have consented to the preparation of an abridged Statement of Comprehensive Income and an abridged Statement of Financial Position for the year ended 30 June 2017 in accordance with Section 444(2A) of the Companies Act 2006.

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

The financial statements were approved by the Board of Directors on 9 March 2018 and were signed on its behalf by:

Mrs A C Millar - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Carli's Kindergarten Ltd 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
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 10% on cost
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation
Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the statement of financial position date.

Deferred tax
Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the year was 30 .

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4. TANGIBLE FIXED ASSETS

	Totals £
COST	
At 1 July 2016	273,491
Additions	229
At 30 June 2017	273,720
DEPRECIATION	
At 1 July 2016	120,941
Charge for year	13,606
At 30 June 2017	134,547
NET BOOK VALUE	
At 30 June 2017	139,173
At 30 June 2016	152,550

5. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	30.6.17 £	30.6.16 £
900	Ordinary	1	900	900

6. RESERVES

	Retained earnings £
At 1 July 2016	75,797
Deficit for the year	(2,747)
At 30 June 2017	73,050

7. RELATED PARTY DISCLOSURES

The company was under the control of Mrs Agnes (Nancy) Millar throughout the current and year, Mrs Millar is the managing director and majority shareholder.

As at 30th June 2017, the balance of £26,846 was owned to Mrs A Millar, director, (2016 :£49,771)

8. FIRST YEAR ADOPTION

The Company has transitioned to FRS 102 from previously being prepared under the historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective January 2015) as at 1st July 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.