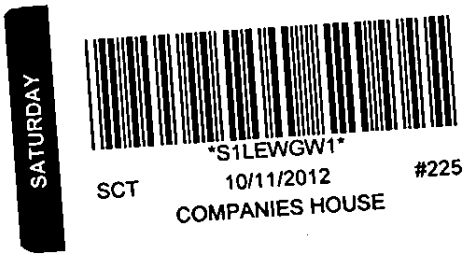
Companies House

Registration number: SC378659

Riverside Rascals Day Nursery Limited

Unaudited Abbreviated Accounts

for the Year Ended 31 May 2012



Stuart Ramsay
Chartered Accountant
46 Argyll Street
Lochgilphead
ARGYLL
PA31 8NE

Riverside Rascals Day Nursery Limited

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The following reproduces the text of the accountants' report in respect of the company's annual financial statements, from which the abbreviated accounts (set out on pages 2 to 4) have been prepared.

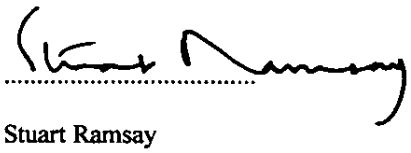
Chartered Accountants' Report to the Board of Directors on the Preparation of the Unaudited Statutory Accounts of Riverside Rascals Day Nursery Limited for the Year Ended 31 May 2012

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Riverside Rascals Day Nursery Limited for the year ended 31 May 2012 set out on pages 2 to 4 from the company's accounting records and from information and explanations you have given me.

This report is made solely to the Board of Directors of Riverside Rascals Day Nursery Limited, as a body, in accordance with the terms of my engagement letter. My work has been undertaken solely to prepare for your approval the accounts of Riverside Rascals Day Nursery Limited and state those matters that I have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Riverside Rascals Day Nursery Limited and its Board of Directors as a body for my work or for this report.

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

I have not been instructed to carry out an audit or a review of the accounts of Riverside Rascals Day Nursery Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory accounts.



Stuart Ramsay
Chartered Accountant
46 Argyll Street
Lochgilphead
ARGYLL
PA31 8NE
Date: -8 NOV 2012

Riverside Rascals Day Nursery Limited

(Registration number: SC378659)

Abbreviated Balance Sheet at 31 May 2012

	Note	31 May 2012 £	31 May 2011 £
Fixed assets			
Intangible fixed assets		63,019	63,019
Tangible fixed assets		20,704	20,566
		83,723	83,585
Current assets			
Debtors	3	38,145	26,078
Cash at bank and in hand		18,119	10,582
		56,264	36,660
Creditors: Amounts falling due within one year		(14,754)	(10,374)
Net current assets		41,510	26,286
Total assets less current liabilities		125,233	109,871
Creditors: Amounts falling due after more than one year		(66,901)	(80,464)
Net assets		58,332	29,407
Capital and reserves			
Called up share capital	4	2	2
Profit and loss account		58,330	29,405
Shareholders' funds		58,332	29,407

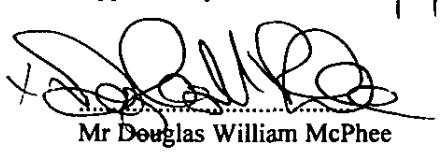
For the year ending 31 May 2012 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Board on 27/11/2012 and signed on its behalf by:



Mr Douglas William McPhee
Director

The notes on pages 3 to 4 form an integral part of these financial statements.

Riverside Rascals Day Nursery Limited

Notes to the Abbreviated Accounts for the Year Ended 31 May 2012

1 Accounting policies

Basis of preparation
The full financial statements, from which these abbreviated accounts have been extracted, have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Turnover
Turnover represents amounts chargeable in respect of the sale of goods and services to customers.

Goodwill
Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable.

Depreciation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and Fittings	20 % fixed

Financial instruments
Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Where shares are issued, any component that creates a financial liability of the company is presented as a liability in the balance sheet. The corresponding dividends relating to the liability component are charged as interest expense in the profit and loss account.

2 Fixed assets

	Intangible assets £	Tangible assets £	Total £
Cost			
At 1 June 2011	63,019	26,049	89,068
Additions	-	5,395	5,395
At 31 May 2012	63,019	31,444	94,463
Depreciation			
At 1 June 2011	-	5,483	5,483
Charge for the year	-	5,257	5,257
At 31 May 2012	-	10,740	10,740

Net book value			
At 31 May 2012	63,019	20,704	83,723
At 31 May 2011	63,019	20,566	83,585

3 Debtors

Debtors includes £nil (2011 - £nil) receivable after more than one year.

4 Share capital

Allotted, called up and fully paid shares

	31 May 2012		31 May 2011	
	No.	£	No.	£
Ordinary Shares of £1 each	2	2	2	2

New shares allotted
During the year - having an aggregate nominal value of £nil were allotted for an aggregate consideration of £nil.

5 Related party transactions

Directors' advances and credits

	Year ended 31 May 2012 Advance/ Credit £	Year ended 31 May 2012 Repaid £	18 May 2010 to 31 May 2011 Advance/ Credit £	18 May 2010 to 31 May 2011 Repaid £
Mr Douglas William McPhee	33,451	6,781	40,232	-
Mrs Jean McPhee	33,450	6,782	40,232	-