

ABBREVIATED UNAUDITED ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2012

FOR

KINDERGARTEN HUNTLY LIMITED

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FOR THE YEAR ENDED 31 DECEMBER 2012**

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KINDERGARTEN HUNTLY LIMITED

**COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2012**

DIRECTORS:

D I Morrison
R F Shand
Mrs E M Morrison
Mrs B Shand

SECRETARY:

D I Morrison

REGISTERED OFFICE:

4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

REGISTERED NUMBER:

SC401039 (Scotland)

ACCOUNTANTS:

Bain Henry Reid
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

KINDERGARTEN HUNTLY LIMITED (REGISTERED NUMBER: SC401039)**ABBREVIATED BALANCE SHEET
31 DECEMBER 2012**

	Notes	2012 £	£	2011 £	£
FIXED ASSETS					
Tangible assets	2		8,875		12,450
CURRENT ASSETS					
Stocks		300		300	
Debtors		5,145		4,309	
Cash at bank		<u>775</u>		<u>1,595</u>	
		6,220		6,204	
CREDITORS					
Amounts falling due within one year		<u>17,915</u>		<u>12,820</u>	
NET CURRENT LIABILITIES			<u>(11,695)</u>		<u>(6,616)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(2,820)</u>		<u>5,834</u>
CAPITAL AND RESERVES					
Called up share capital	3		20,000		20,000
Profit and loss account			<u>(22,820)</u>		<u>(14,166)</u>
SHAREHOLDERS' FUNDS			<u>(2,820)</u>		<u>5,834</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2012.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2012 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 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.
- (b)

The notes form part of these abbreviated accounts

ABBREVIATED BALANCE SHEET - continued
31 DECEMBER 2012

The abbreviated accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 5 July 2013 and were signed on its behalf by:

D I Morrison - Director

R F Shand - Director

**NOTES TO THE ABBREVIATED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2012**

1. ACCOUNTING POLICIES

Accounting convention

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

Turnover represents the provision of children's nursery facilities.

Tangible fixed assets

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

Land and buildings	- not provided
Plant and machinery etc	- 20% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

2. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 January 2012	
and 31 December 2012	<u>13,430</u>
DEPRECIATION	
At 1 January 2012	980
Charge for year	<u>3,575</u>
At 31 December 2012	<u>4,555</u>
NET BOOK VALUE	
At 31 December 2012	<u>8,875</u>
At 31 December 2011	<u>12,450</u>

3. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2012 £	2011 £
20,000	Ordinary	£1	<u>20,000</u>	<u>20,000</u>

**CHARTERED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS
ON THE UNAUDITED FINANCIAL STATEMENTS OF
KINDERGARTEN HUNTLY LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements, from which the unaudited abbreviated accounts (set out on pages two to four) have been prepared.

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Kindergarten Huntly Limited for the year ended 31 December 2012 which comprise the Profit and Loss Account, the 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 Board of Directors of Kindergarten Huntly Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Kindergarten Huntly Limited and state those matters that we have agreed to state to the Board of Directors of Kindergarten Huntly Limited, as a body, 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 Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that Kindergarten Huntly 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 Kindergarten Huntly Limited. You consider that Kindergarten Huntly 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 Kindergarten Huntly 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.

Bain Henry Reid
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

5 July 2013

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.