

Unaudited Financial Statements for the Year Ended 31 December 2023

for

Interaction Learning and Development  
Limited

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for the Year Ended 31 December 2023

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**DIRECTORS:**

Ms L K Neale  
Ms K Scott

**REGISTERED OFFICE:**

The Mews  
Hounds Road  
Chipping Sodbury  
Bristol  
BS37 6EE

**BUSINESS ADDRESS:**

St Nicholas House  
31-34 High Street  
Bristol  
BS1 2AW

**REGISTERED NUMBER:**

03134024 (England and Wales)

**ACCOUNTANTS:**

Dolman's Chartered Accountants  
The Mews  
Hounds Road  
Chipping Sodbury  
Bristol  
BS37 6EE

Interaction Learning and Development  
Limited (Registered number: 03134024)

Balance Sheet  
31 December 2023

	Notes	2023 £	£	2022 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		3,646		4,143
<b>CURRENT ASSETS</b>					
Debtors	5	332,458		237,237	
Cash at bank and in hand		<u>85,328</u>		<u>200,609</u>	
		417,786		437,846	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>164,386</u>		<u>187,704</u>	
<b>NET CURRENT ASSETS</b>			<u>253,400</u>		<u>250,142</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			257,046		254,285
<b>PROVISIONS FOR LIABILITIES</b>			<u>693</u>		<u>787</u>
<b>NET ASSETS</b>			<u>256,353</u>		<u>253,498</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			158		158
Capital redemption reserve			75		75
Retained earnings			<u>256,120</u>		<u>253,265</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>256,353</u>		<u>253,498</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 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.

Interaction Learning and Development  
Limited (Registered number: 03134024)

Balance Sheet - continued  
31 December 2023

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

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 and authorised for issue on 24 April 2024 and were signed on its behalf by:

Ms L K Neale - Director

1. **STATUTORY INFORMATION**

Interaction Learning and Development Limited is a private company, limited by shares , registered in England and Wales. 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 Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" 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 the cost less estimated residual value of each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Fixtures, fittings & equipment - 20% on cost

Assets are further depreciated to net realisable value where considered appropriate by the directors.

**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 10 (2022 - 8 ) .

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

4. **TANGIBLE FIXED ASSETS**

	Fixtures, fittings & equipment £
<b>COST</b>	
At 1 January 2023	16,508
Additions	1,857
At 31 December 2023	18,365
<b>DEPRECIATION</b>	
At 1 January 2023	12,365
Charge for year	2,354
At 31 December 2023	14,719
<b>NET BOOK VALUE</b>	
At 31 December 2023	3,646
At 31 December 2022	4,143

5. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	224,762	174,876
Other debtors	107,696	62,361
	<u>332,458</u>	<u>237,237</u>

6. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	12,698	12,132
Taxation and social security	57,095	55,042
Other creditors	94,593	120,530
	<u>164,386</u>	<u>187,704</u>

7. **LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	<u>8,946</u>	<u>12,280</u>

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.