COMPANY REGISTRATION NUMBER: 06577578

English Maths Science Tuition Centre Limited

Filleted Unaudited Financial Statements

30 April 2018

English Maths Science Tuition Centre Limited

Financial Statements

Year ended 30 April 2018

Contents **Page**

English Maths Science Tuition Centre Limited

Chartered Certified Accountants Report to the Board of Directors on the Preparation of the Unaudited Statutory Financial Statements of English Maths Science Tuition Centre Limited

Year ended 30 April 2018

As described on the statement of financial position, the directors of the company are responsible for the preparation of the financial statements for the year ended 30 April 2018, which comprise the statement of financial position and the related notes. You consider that the company is exempt from an audit under the Companies Act 2006. In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

VAGHELA & CO. (SERVICES) LTD. Chartered Certified Accountants

P.O. Box 10901 Birmingham B1 1ZQ

27 February 2019

English Maths Science Tuition Centre Limited

Statement of Financial Position

30 April 2018

	Note	2018 £	2018 £	2017 £	2017 £
Fixed assets					
Tangible assets	5		24,171		4,111
Current assets					
Debtors	6	305		2,238	
Cash at bank and in hand		34,342		28,381	
		34,647		30,619	
Creditors: amounts falling due within one year	7	45,618		17,802	
Net current (liabilities)/assets			(10,971)		12,817
Total assets less current liabilities			13,200		16,928
Net assets			13,200		16,928
Capital and reserves					
Called up share capital	8		100		100
Profit and loss account			13,100		16,828
Shareholders funds			13,200		16,928

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the year ending 30 April 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements were approved by the board of directors and authorised for issue on 27 February 2019 , and are signed on behalf of the board by:

Mr.S. Sirpal	Mr.R. Wooldridge
Director	Director

Company registration number: 06577578

English Maths Science Tuition Centre Limited

Notes to the Financial Statements

Year ended 30 April 2018

1. General information

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 40 Showell Green Lane, Birmingham, B11 4JP.

2. Statement of compliance

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company. (b) Disclosures in respect of financial instruments have not been presented.

Revenue recognition

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax. Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably. Revenue from the rendering of services is measured by reference to the stage of completion of the service transaction at the end of the reporting period provided that the outcome can be reliably estimated. When the outcome cannot be reliably estimated, revenue is recognised only to the extent that expenses recognised are recoverable.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	15% straight line
Equipment	-	15% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either 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.

4. Employee numbers

The average number of persons employed by the company during the year amounted to 2 (2017: 3).

5. Tangible assets

	Fixtures and fittings	Equipment	**Total**
	£	£	**£**
Cost			
At 1 May 2017	2,175	4,447	6,622
Additions	–	22,390	22,390
At 30 April 2018	2,175	26,837	29,012
Depreciation			
At 1 May 2017	190	2,321	2,511
Charge for the year	327	2,003	2,330
At 30 April 2018	517	4,324	4,841
Carrying amount			
At 30 April 2018	1,658	22,513	24,171
At 30 April 2017	1,985	2,126	4,111

6. Debtors

	2018	2017
	£	£
Other debtors	305	2,238

7. Creditors: amounts falling due within one year

	2018	2017
	£	£
Trade creditors	22,648	1,483
Other creditors	22,970	16,319
	45,618	17,802

8. Called up share capital

Issued, called up and fully paid

	2018		2017	
	No.	**£**	No.	£
Ordinary shares of £ 1 each	100	100	100	100

9. Directors' advances, credits and guarantees

At 30th April 2018, other creditors include the following amounts due to the director:- Mr S. Sirpal £4,323 (2017 - £3,185) Mr R. Wooldridge £4,323 (2017 - £3,184) The loans are interest free and repayable on demand

10. Related party transactions

During the year, interest free advances were made to the directors, Mr S. Sirpal & Mr R. Wooldridge. These were repayable on demand. The directors, Mr S. Sirpal & Mr R. Wooldridge, received no dividends for the year under review. Included within creditors is an amount due to Science Academy Ltd, an associated company of £8,950. The loan is interest free and for an indefinite period, however it is repayable on demand. Included within creditors is an amount due to Exam Centre Birmingham Ltd, an associated company of £4,214. The loan is interest free and for an indefinite period, however it is repayable on demand.