

ABBREVIATED UNAUDITED ACCOUNTS

FOR THE PERIOD

1 DECEMBER 2014 TO 31 MARCH 2016

FOR

BOOK YOUR THEORY TEST ONLINE LTD

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for the period 1 December 2014 to 31 March 2016**

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BOOK YOUR THEORY TEST ONLINE LTD

COMPANY INFORMATION
for the period 1 December 2014 to 31 March 2016

DIRECTOR: D Lal

REGISTERED OFFICE: 1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

REGISTERED NUMBER: 07068152 (England and Wales)

ACCOUNTANTS: LDP Luckmans
1110 Elliott Court
Coventry Business Park
Herald Avenue
Coventry
West Midlands
CV5 6UB

ABBREVIATED BALANCE SHEET
31 March 2016

	Notes	2016 £	£	2014 £	£
FIXED ASSETS					
Intangible assets	2		-		2,500
Tangible assets	3		<u>1,865</u>		<u>3,389</u>
			1,865		5,889
CURRENT ASSETS					
Debtors		173,154		187,435	
Cash at bank		<u>558,963</u>		<u>320,295</u>	
		732,117		507,730	
CREDITORS					
Amounts falling due within one year		<u>272,743</u>		<u>229,328</u>	
NET CURRENT ASSETS			<u>459,374</u>		<u>278,402</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>461,239</u>		<u>284,291</u>
CAPITAL AND RESERVES					
Called up share capital	4		10		10
Profit and loss account			<u>461,229</u>		<u>284,281</u>
SHAREHOLDERS' FUNDS			<u>461,239</u>		<u>284,291</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2016.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2016 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 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 director on 30 January 2017 and were signed by:

D Lal - Director

NOTES TO THE ABBREVIATED ACCOUNTS
for the period 1 December 2014 to 31 March 2016

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 January 2015).

Turnover

Turnover represents net invoiced sales of goods, excluding value added tax.

Goodwill

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

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

Deferred tax

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

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 the profit and loss account in the period to which they relate.

2. **INTANGIBLE FIXED ASSETS**

	Total £
COST	
At 1 December 2014 and 31 March 2016	<u>30,000</u>
AMORTISATION	
At 1 December 2014	27,500
Amortisation for period	<u>2,500</u>
At 31 March 2016	<u>30,000</u>
NET BOOK VALUE	
At 31 March 2016	-
At 30 November 2014	<u><u>2,500</u></u>

NOTES TO THE ABBREVIATED ACCOUNTS - continued
for the period 1 December 2014 to 31 March 2016

3. TANGIBLE FIXED ASSETS

	Total £
COST	
At 1 December 2014 and 31 March 2016	<u>5,864</u>
DEPRECIATION	
At 1 December 2014	2,475
Charge for period	<u>1,524</u>
At 31 March 2016	<u>3,999</u>
NET BOOK VALUE	
At 31 March 2016	<u>1,865</u>
At 30 November 2014	<u>3,389</u>

4. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2016 £	2014 £
1	Ordinary	£1	<u>10</u>	<u>10</u>

5. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 March 2016 and the year ended 30 November 2014:

	2016 £	2014 £
D Lal		
Balance outstanding at start of period	21,884	18,727
Amounts advanced	12,750	3,157
Amounts repaid	-	-
Balance outstanding at end of period	<u>34,634</u>	<u>21,884</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.