

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD**  
**29 FEBRUARY 2020 TO 31 JANUARY 2021**  
**FOR**  
**BOOK YOUR THEORY TEST ONLINE LTD**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the period 29 February 2020 to 31 January 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**BOOK YOUR THEORY TEST ONLINE LTD**

**COMPANY INFORMATION**  
**for the period 29 February 2020 to 31 January 2021**

**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

**BALANCE SHEET**  
31 January 2021

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Intangible assets	4		-		-
Tangible assets	5		<u>2,084</u>		<u>1,146</u>
			2,084		1,146
<b>CURRENT ASSETS</b>					
Debtors	6	77,899		86,481	
Cash at bank		<u>460,417</u>		<u>446,084</u>	
		538,316		532,565	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>157,807</u>		<u>155,882</u>	
<b>NET CURRENT ASSETS</b>			<u>380,509</u>		<u>376,683</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			382,593		377,829
<b>CREDITORS</b>					
Amounts falling due after more than one year	8		<u>34,167</u>		<u>-</u>
<b>NET ASSETS</b>			<u>348,426</u>		<u>377,829</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital			10		10
Retained earnings			<u>348,416</u>		<u>377,819</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>348,426</u>		<u>377,829</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2021 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
- (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.

**BALANCE SHEET - continued**  
**31 January 2021**

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 director and authorised for issue on 26 February 2022 and were signed by:

D Lal - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the period 29 February 2020 to 31 January 2021**

**1. STATUTORY INFORMATION**

Book Your Theory Test Online Ltd 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.

**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.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**Tangible fixed assets**

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

**Taxation**

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

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

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the period end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 6 (2020 - 8) .

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the period 29 February 2020 to 31 January 2021

4. INTANGIBLE FIXED ASSETS

	Goodwill £
<b>COST</b>	
At 29 February 2020 and 31 January 2021	<u>30,000</u>
<b>AMORTISATION</b>	
At 29 February 2020 and 31 January 2021	<u>30,000</u>
<b>NET BOOK VALUE</b>	
At 31 January 2021	<u>-</u>
At 28 February 2020	<u>-</u>

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 29 February 2020	3,718	3,025	6,743
Additions	-	1,665	1,665
At 31 January 2021	<u>3,718</u>	<u>4,690</u>	<u>8,408</u>
<b>DEPRECIATION</b>			
At 29 February 2020	2,572	3,025	5,597
Charge for period	172	555	727
At 31 January 2021	<u>2,744</u>	<u>3,580</u>	<u>6,324</u>
<b>NET BOOK VALUE</b>			
At 31 January 2021	<u>974</u>	<u>1,110</u>	<u>2,084</u>
At 28 February 2020	<u>1,146</u>	<u>-</u>	<u>1,146</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	11,053
Other debtors	<u>77,899</u>	<u>75,428</u>
	<u>77,899</u>	<u>86,481</u>

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the period 29 February 2020 to 31 January 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Bank loans and overdrafts	6,175	-
Trade creditors	5,396	1,938
Tax	57,515	59,790
Social security and other taxes	1,057	547
VAT	68,126	42,640
Other creditors	(28,048)	7,816
Directors' current accounts	38,166	34,058
Accrued expenses	9,420	9,093
	<u>157,807</u>	<u>155,882</u>

8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans - 2-5 years	<u>34,167</u>	<u>-</u>

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

The following advances and credits to a director subsisted during the period ended 31 January 2021 and the year ended 28 February 2020:

	2021 £	2020 £
<b>D Lal</b>		
Balance outstanding at start of period	(25,940)	24,822
Amounts advanced	-	18,804
Amounts repaid	-	(69,566)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>-</u>	<u>(25,940)</u>

10. ULTIMATE CONTROLLING PARTY

The controlling party is D Lal.



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.