

**ENGAGING EDUCATION  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

CCF Accountancy Limited

Chartered Certified Accountants & Chartered Tax Advisers

Ground Floor, 30 Victoria Avenue  
Harrogate  
HG1 5PR

**Engaging Education  
Financial Statements  
For The Year Ended 30 September 2018**

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**Engaging Education  
Balance Sheet  
As at 30 September 2018**

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**Registered number:** 07769023

		<b>2018</b>		<b>2017</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>					
Tangible Assets	<b>3</b>		7,465		7,379
			7,465		7,379
<b>CURRENT ASSETS</b>					
Debtors	<b>4</b>	90,035		45,981	
Cash at bank and in hand		26,509		8,175	
		116,544		54,156	
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>5</b>	(169,518 )		(144,276 )	
<b>NET CURRENT ASSETS (LIABILITIES)</b>			(52,974 )		(90,120 )
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			(45,509 )		(82,741 )
<b>NET ASSETS</b>			(45,509 )		(82,741 )
Income and Expenditure Account			(45,509 )		(82,741 )
<b>MEMBERS' FUNDS</b>			(45,509)		(82,741)

**Engaging Education  
Balance Sheet (continued)  
As at 30 September 2018**

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For the year ending 30 September 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 in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Income and Expenditure Account.

On behalf of the board

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**Mr Ross Bennett**

**27/06/2019**

The notes on pages 3 to 5 form part of these financial statements.

**Engaging Education**  
**Notes to the Financial Statements**  
**For The Year Ended 30 September 2018**

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**1. Accounting Policies**

**1.1. Basis of Preparation of Financial Statements**

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

**1.2. Turnover**

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

**Sale of goods**

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

**Rendering of services**

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

**1.3. Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance

**1.4. Taxation**

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable surplus for the year. Taxable surplus differs from surplus as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year and items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable surplus will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in surplus or deficit, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

**Engaging Education**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

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**2. Average Number of Employees**

Average number of employees, including directors, during the year was as follows: 9 (2017 - 7)

**3. Tangible Assets**

	<b>Plant &amp; Machinery</b>	<b>Fixtures &amp; Fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
As at 1 October 2017	17,451	2,048	19,499
Additions	2,574	-	2,574
As at 30 September 2018	<u>20,025</u>	<u>2,048</u>	<u>22,073</u>
<b>Depreciation</b>			
As at 1 October 2017	10,637	1,483	12,120
Provided during the period	2,347	141	2,488
As at 30 September 2018	<u>12,984</u>	<u>1,624</u>	<u>14,608</u>
<b>Net Book Value</b>			
As at 30 September 2018	<u>7,041</u>	<u>424</u>	<u>7,465</u>
As at 1 October 2017	<u>6,814</u>	<u>565</u>	<u>7,379</u>

**4. Debtors**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Trade debtors	89,862	39,426
Prepayments and accrued income	173	-
Corporation tax recoverable assets	-	4,289
Net wages	-	2,266
	<u>90,035</u>	<u>45,981</u>

**Engaging Education**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 30 September 2018**

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**5. Creditors: Amounts Falling Due Within One Year**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
Trade creditors	22,025	-
Other taxes and social security	13,038	11,905
VAT	21,950	11,262
Other creditors	670	94
Accruals and deferred income	4,244	3,207
Directors' loan accounts	107,591	117,808
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	<b>169,518</b>	<b>144,276</b>
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**6. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**7. General Information**

Engaging Education is a private company, limited by guarantee, incorporated in England & Wales, registered number 07769023. The registered office is Peach House West, The Walled Garden, The Nostell Estate Yard, Wakefield, West Yorkshire, WF4 1AB.

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.