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**BREAKTHROUGH2PERFORMANCE LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 30 NOVEMBER 2017**

**BREAKTHROUGH2PERFORMANCE LIMITED**  
**REGISTERED NUMBER: 08309281**

**BALANCE SHEET**  
**AS AT 30 NOVEMBER 2017**

	Note	2017 £	2016 £
<b>Fixed assets</b>			
Tangible assets	4	962	1,282
		<u>962</u>	<u>1,282</u>
<b>Current assets</b>			
Debtors: amounts falling due within one year	5	5,899	2,919
Cash at bank and in hand	6	7,914	8,181
		<u>13,813</u>	<u>11,100</u>
Creditors: amounts falling due within one year	7	(7,438)	(6,630)
		<u>6,375</u>	<u>4,470</u>
<b>Net current assets</b>			
		<u>6,375</u>	<u>4,470</u>
<b>Total assets less current liabilities</b>		<u>7,337</u>	<u>5,752</u>
<b>Provisions for liabilities</b>			
Deferred tax	8	(183)	(257)
		<u>(183)</u>	<u>(257)</u>
<b>Net assets</b>		<u><u>7,154</u></u>	<u><u>5,495</u></u>
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		7,054	5,395
		<u><u>7,154</u></u>	<u><u>5,495</u></u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The Company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

The Company has opted not to file the statement of income and retained earnings in accordance with provisions applicable to companies subject to the small companies' regime.

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**BREAKTHROUGH2PERFORMANCE LIMITED**  
**REGISTERED NUMBER: 08309281**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 30 NOVEMBER 2017**

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The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

**Jannine Smart**

Director

Date: 18 January 2018

The notes on pages 3 to 7 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2017**

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**1. General information**

Breakthrough2Performance Limited is a private company limited by shares incorporated in England within the United Kingdom. The address of the registered office and the company number can be found on the company information page of these financial statements. The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

**2.2 Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Revenue is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

**Rendering of services**

Revenue from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

**2.3 Tangible fixed assets**

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2017

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**2. Accounting policies (continued)**

**2.3 Tangible fixed assets (continued)**

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Fixtures and fittings	- 25% reducing basis
Office equipment	- 25% reducing basis

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of income and retained earnings.

**2.4 Debtors**

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

**2.5 Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**2.6 Financial instruments**

The Company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

**2.7 Creditors**

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.8 Dividends**

Equity dividends are recognised when they become legally payable. Interim equity dividends are recognised when paid. Final equity dividends are recognised when approved by the shareholders at an annual general meeting. Dividends on shares recognised as liabilities are recognised as expenses and classified within interest payable.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2017

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**2. Accounting policies (continued)**

**2.9 Interest income**

Interest income is recognised in the Statement of income and retained earnings using the effective interest method.

**2.10 Provisions for liabilities**

Provisions are made where an event has taken place that gives the Company a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to the Statement of income and retained earnings in the year that the Company becomes aware of the obligation, and are measured at the best estimate at the Balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the Balance sheet.

**2.11 Current and deferred taxation**

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of income and retained earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

**3. Employees**

The average monthly number of employees, including directors, during the year was 1 (2016 - 1).

**BREAKTHROUGH2PERFORMANCE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2017**

**4. Tangible fixed assets**

	Fixtures and fittings £	Office equipment £	Total £
<b>Cost or valuation</b>			
At 1 December 2016	1,747	1,514	3,261
At 30 November 2017	1,747	1,514	3,261
<b>Depreciation</b>			
At 1 December 2016	981	998	1,979
Charge for the year on owned assets	191	129	320
At 30 November 2017	1,172	1,127	2,299
<b>Net book value</b>			
At 30 November 2017	575	387	962
<b>At 30 November 2016</b>	766	516	1,282

**5. Debtors**

	2017 £	2016 £
Trade debtors	5,899	2,739
Other debtors	-	180
	5,899	2,919

**6. Cash and cash equivalents**

	2017 £	2016 £
Cash at bank and in hand	7,914	8,181
	7,914	8,181

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 NOVEMBER 2017**

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**7. Creditors: Amounts falling due within one year**

	2017 £	2016 £
Trade creditors	275	599
Corporation tax	2,512	2,737
Other taxation and social security	1,814	907
Other creditors	2,057	1,607
Accruals	780	780
	<u>7,438</u>	<u>6,630</u>

**8. Deferred taxation**

	2017 £
At beginning of year	(257)
Charged to profit or loss	74
<b>At end of year</b>	<u><u>(183)</u></u>
	2017 £
Accelerated capital allowances	(257)
Tax losses carried forward	74
	<u><u>(183)</u></u>

**9. Share capital**

	2017 £	2016 £
<b>Shares classified as equity</b>		
<b>Allotted, called up and fully paid</b>		
100 Ordinary shares of £1 each	<u>100</u>	<u>100</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.