

**REGISTERED NUMBER: 08530060 (England and Wales)**

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2017**  
**FOR**  
**BRONTE TRAINING DEVELOPMENT AND**  
**CONSULTANCY LIMITED**

**BRONTE TRAINING DEVELOPMENT AND  
CONSULTANCY LIMITED (REGISTERED NUMBER: 08530060)**

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FOR THE YEAR ENDED 31 MAY 2017**

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**BRONTE TRAINING DEVELOPMENT AND  
CONSULTANCY LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MAY 2017**

<b>DIRECTOR:</b>	Ms S Rose-Alexander
<b>REGISTERED OFFICE:</b>	Jackson House Station Road Chingford London E4 7BU
<b>BUSINESS ADDRESS:</b>	Suite 23 94 Fulham Palace Road London W6 9PL
<b>REGISTERED NUMBER:</b>	08530060 (England and Wales)
<b>ACCOUNTANTS:</b>	Barrow LLP Chartered Accountants Jackson House Station Road Chingford London E4 7BU

**BRONTE TRAINING DEVELOPMENT AND  
CONSULTANCY LIMITED (REGISTERED NUMBER: 08530060)**

**BALANCE SHEET  
31 MAY 2017**

	Notes	31.5.17 £	£	31.5.16 £	£
<b>FIXED ASSETS</b>					
Tangible assets	5		1,095		1,752
<b>CURRENT ASSETS</b>					
Debtors	6	12,376		7,570	
Cash at bank and in hand		<u>8,507</u>		<u>832</u>	
		20,883		8,402	
<b>CREDITORS</b>					
Amounts falling due within one year	7	<u>13,853</u>		<u>10,064</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>7,030</u>		<u>(1,662)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>8,125</u>		<u>90</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	8		1		1
Retained earnings			<u>8,124</u>		<u>89</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>8,125</u>		<u>90</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2017.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2017 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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
- (b) which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

In accordance with Section 444 of the Companies Act 2006, the Profit and Loss Account and Retained Earnings has not been delivered.

The financial statements were approved by the director on 31 May 2018 and were signed by:

Ms S Rose-Alexander - Director

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2017

Bronte Training Development and Consultancy Limited 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. STATEMENT OF COMPLIANCE

These financial statements have been prepared in accordance with the provisions of Section 1A "Small Entities" of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

### Basis of preparing the financial statements

**First year adoption of Financial Reporting Standard 102 ( FRS 102) Section 1A**

These financial statements for the year ended 31 May 2017 are the first that are prepared in accordance with FRS 102 Section 1A. The previous financial statements were prepared in accordance with UK GAAP, the date of transition to FRS 102 Section 1A is 1 June 2015.

## Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

### Tangible fixed assets

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

Plant and machinery etc - 25% on cost

## Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes, in effect, a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Other financial instruments are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**BRONTE TRAINING DEVELOPMENT AND  
CONSULTANCY LIMITED (REGISTERED NUMBER: 08530060)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2017**

**3. ACCOUNTING POLICIES - continued**

**Taxation**

Taxation for the year 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 year 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.

**4. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2016 - 1) .

**5. TANGIBLE FIXED ASSETS**

	Plant and machinery etc £
<b>COST</b>	
At 1 June 2016 and 31 May 2017	<u>2,629</u>
<b>DEPRECIATION</b>	
At 1 June 2016	877
Charge for year	<u>657</u>
At 31 May 2017	<u>1,534</u>
<b>NET BOOK VALUE</b>	
At 31 May 2017	<u>1,095</u>
At 31 May 2016	<u>1,752</u>

**6. DEBTORS**

	31.5.17 £	31.5.16 £
Amounts falling due within one year:		
Trade debtors	7,807	668
Other debtors	<u>3,091</u>	<u>5,424</u>
	<u>10,898</u>	<u>6,092</u>

**BRONTE TRAINING DEVELOPMENT AND  
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**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MAY 2017**

**6. DEBTORS - continued**

	31.5.17 £	31.5.16 £
Amounts falling due after more than one year:		
Other debtors	<u>1,478</u>	<u>1,478</u>
Aggregate amounts	<u>12,376</u>	<u>7,570</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.5.17 £	31.5.16 £
Taxation and social security	11,852	8,564
Other creditors	<u>2,001</u>	<u>1,500</u>
	<u>13,853</u>	<u>10,064</u>

**8. CALLED UP SHARE CAPITAL**

<p>Allotted, issued and fully paid:</p> <p>Number:                      Class:</p> <p>1                      Ordinary</p>	<p>Nominal value: £1</p>	<p>31.5.17 £ <u>1</u></p>	<p>31.5.16 £ <u>1</u></p>
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**9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the years ended 31 May 2017 and 31 May 2016:

	31.5.17 £	31.5.16 £
<b>Ms S Rose-Alexander</b>		
Balance outstanding at start of year	5,424	3,658
Amounts advanced	-	1,766
Amounts repaid	(2,333)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>3,091</u>	<u>5,424</u>

The loan to the director is made on an interest free basis and without terms of repayment.

**10. FIRST YEAR ADOPTION**

The transition to FRS 102 has been implemented by the company in respect of the prior financial periods with no significant impact on the comparative financial statement's results. Therefore no changes have been recognised in the comparative information of these financial statements as a result of the transition to FRS 102.

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.