

Amending

**FOCUS LEARNING
DIRECTOR'S REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2018**



Focus Learning
Director's Report and Unaudited Financial Statements
For The Year Ended 28 February 2018

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**Focus Learning
Company Information
For The Year Ended 28 February 2018**

Director Ms Veronica Nelson

Company Number 09456661

Registered Office 639 High Road
Tottenham
London
N17 8AA

Business 639 High Road
Tottenham
London
N17 8AA

Accountants I Owarish Accountants Ltd
Financial Accountants and Tax Planning
The Tramperry Republic
Import Building
2 Clove Crescent
London
E14 2BE

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Focus Learning
Company No. 09456661
Director's Report For The Year Ended 28 February 2018

The director presents her report and the financial statements for the year ended 28 February 2018.

Statement of Director's Responsibilities

The director is responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the director must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. She is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Directors

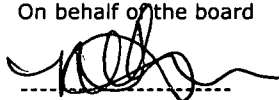
The directors who held office during the year were as follows:

Ms Veronica Nelson

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board



Ms Veronica Nelson

22/11/2018

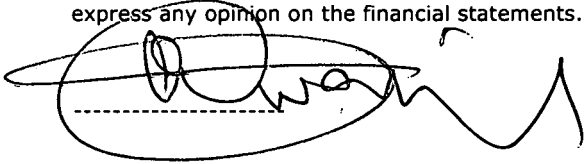
**Focus Learning
Accountant's Report
For The Year Ended 28 February 2018**

In accordance with the engagement letter dated 13 November 2018, and in order to assist you to fulfil your duties under the Companies Act 2006, we have compiled the financial statements of the company from the accounting records and information and explanations you have given to us.

This report is made to the director in accordance with the terms of our engagement. Our work has been undertaken to prepare for approval by the director the financial statements that we have been engaged to compile, to report to the director that we have done so, and to state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's director for our work or for this report.

You have acknowledged on the balance sheet as at year ended 28 February 2018 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 2006. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.



21/11/2018

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Financial Accountants and Tax Planning

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Focus Learning
Income and Expenditure Account
For The Year Ended 28 February 2018

	Notes	2018 £
TURNOVER		<u>13,374</u>
GROSS SURPLUS		13,374
Administrative expenses		<u>(13,224)</u>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		<u><u>150</u></u>

The notes on pages 6 to 7 form part of these financial statements.

**Focus Learning
Balance Sheet
As at 28 February 2018**

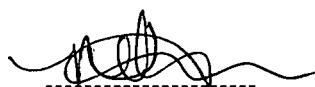
		2018
	Notes	£
FIXED ASSETS		
Tangible Assets	3	6,040
		<u>6,040</u>
CURRENT ASSETS		
Cash at bank and in hand		350
		<u>350</u>
NET CURRENT ASSETS (LIABILITIES)		<u>350</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,390</u>
Creditors: Amounts Falling Due After More Than One Year	4	<u>(6,240)</u>
NET ASSETS		<u>150</u>
Income and Expenditure Account		<u>150</u>
MEMBERS' FUNDS		<u>150</u>

For the year ending 28 February 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities

- The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

On behalf of the board



Ms Veronica Nelson

22/11/2018

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Balance Sheet (continued)
As at 28 February 2018

The notes on pages 7 to 8 form part of these financial statements.

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Notes to the Financial Statements
For The Year Ended 28 February 2018

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:

Fixtures & Fittings	Desks
Computer Equipment	Computer and Printer

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

3. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
Cost			
As at 1 March 2017	2,300	5,600	7,900
As at 28 February 2018	2,300	5,600	7,900
Depreciation			
As at 1 March 2017	-	-	-
Provided during the period	460	1,400	1,860
As at 28 February 2018	460	1,400	1,860
Net Book Value			
As at 28 February 2018	1,840	4,200	6,040
As at 1 March 2017	2,300	5,600	7,900

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Detailed Income and Expenditure Account
For The Year Ended 28 February 2018

	2018	
	£	£
TURNOVER		
Operating Income		13,374
GROSS SURPLUS		13,374
Administrative Expenses		
Subcontractor costs	2,942	
Staff welfare	374	
Rent	6,120	
Repairs and maintenance	14	
Computer software, consumables and maintenance	57	
Computer and IT consumables	40	
Telecommunications	240	
Website costs	10	
Accountancy fees	450	
Publications and other information	61	
Professional subscriptions	2,916	
		<u>(13,224)</u>
OPERATING SURPLUS AND SURPLUS FOR THE FINANCIAL YEAR		<u><u>150</u></u>

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Notes to the Financial Statements (continued)
For The Year Ended 28 February 2018

4. Creditors: Amounts Falling Due After More Than One Year

	2018
	£
Bank loans	6,240
	<hr/>
	6,240
	<hr/>

5. 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.

6. General Information

Focus Learning is a private company, limited by guarantee, incorporated in England & Wales, registered number 09456661. The registered office is 639 High Road, Tottenham, London, N17 8AA.