REGISTERED NUMBER: 09495974 (England and Wales)

Report of the Director and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

International Sport Mental Coaching Ltd

Contents of the Financial Statements
for the Year Ended 31 March 2023

International Sport Mental Coaching Ltd

Company Information
for the Year Ended 31 March 2023

DIRECTOR:	T Minas
REGISTERED OFFICE:	662 High Road London N12 0NL
REGISTERED NUMBER:	09495974 (England and Wales)
ACCOUNTANTS:	Roseworth Limited 662 High Road Finchley London N12 0NL

Report of the Director
for the Year Ended 31 March 2023

The director presents his report with the financial statements of the company for the year ended 31 March 2023.

DIRECTORS
The directors who have held office during the period from 1 April 2022 to the date of this report are as follows:

N R Desai - resigned 8 February 2023
T Minas - appointed 8 February 2023

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

ON BEHALF OF THE BOARD:

T Minas - Director

9 January 2024

Income Statement
for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
TURNOVER		508	17,350
Cost of sales		-	9,341
GROSS PROFIT		508	8,009
Administrative expenses		2,092	8,392
OPERATING LOSS and LOSS BEFORE TAXATION		(1,584)	(383)
Tax on loss		-	-
LOSS FOR THE FINANCIAL YEAR		(1,584)	(383)

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	31.3.23 £	£	31.3.22 £	£
FIXED ASSETS					
Intangible assets	5		2,490		3,133
Investments	6		1,098		1,098
			3,588		4,231
CURRENT ASSETS					
Debtors	7	3,217		3,243	
Cash at bank and in hand		394		4,319	
		3,611		7,562	
CREDITORS					
Amounts falling due within one year	8	333,128		336,138	
NET CURRENT LIABILITIES			(329,517)		(328,576)
TOTAL ASSETS LESS CURRENT LIABILITIES			(325,929)		(324,345)
CAPITAL AND RESERVES					
Called up share capital			100		100
Retained earnings			(326,029)		(324,445)
			(325,929)		(324,345)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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.

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

The financial statements were approved by the director and authorised for issue on 9 January 2024 and were signed by:

T Minas - Director

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. **STATUTORY INFORMATION**

International Sport Mental Coaching 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 0, is being amortised evenly over its estimated useful life of nil 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.

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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was NIL (2022 - NIL).

4. **OPERATING LOSS**

The operating loss is stated after charging:

	31.3.23	31.3.22
	£	£
Goodwill amortisation	643	643

continued...

5. **INTANGIBLE FIXED ASSETS**

	Goodwill £
COST	
At 1 April 2022	
and 31 March 2023	5,062
AMORTISATION	
At 1 April 2022	1,929
Charge for year	643
At 31 March 2023	2,572
NET BOOK VALUE	
At 31 March 2023	2,490
At 31 March 2022	3,133

6. **FIXED ASSET INVESTMENTS**

	Other investments £
COST	
At 1 April 2022	
and 31 March 2023	1,098
NET BOOK VALUE	
At 31 March 2023	1,098
At 31 March 2022	1,098

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

	31.3.23 £	31.3.22 £
Other debtors	3,217	3,243

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

	31.3.23 £	31.3.22 £
Other creditors	333,128	336,138