

Registered number  
09608503

Hurst Dance School Limited

Report and Accounts

31 May 2022

**Hurst Dance School Limited****Registered number:** 09608503**Balance Sheet****as at 31 May 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	3	9,441	3,267
<b>Current assets</b>			
Debtors	4	2,344	17,469
Cash at bank and in hand		1,586	497
		<u>3,930</u>	<u>17,966</u>
<b>Creditors: amounts falling due within one year</b>	5	(4,916)	(5,381)
<b>Net current (liabilities)/assets</b>		<u>(986)</u>	<u>12,585</u>
<b>Total assets less current liabilities</b>		<u>8,455</u>	<u>15,852</u>
<b>Creditors: amounts falling due after more than one year</b>	6	(11,991)	(15,792)
<b>Net (liabilities)/assets</b>		<u>(3,536)</u>	<u>60</u>
<b>Capital and reserves</b>			
Called up share capital		2	2
Profit and loss account		(3,538)	58
<b>Shareholders' funds</b>		<u>(3,536)</u>	<u>60</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Phil Hurst

Director

Approved by the board on 6 November 2022

**Hurst Dance School Limited**  
**Notes to the Accounts**  
**for the year ended 31 May 2022**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

***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 from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. 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.

***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Leasehold land and buildings	over the lease term
Fixtures, fittings and equipment	over 2-5 years

***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. 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. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

***Provisions***

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

2 Employees	2022 Number	2021 Number
Average number of persons employed by the company	<u>3</u>	<u>4</u>

### 3 Tangible fixed assets

	Fixtures, fittings and equipment £
<b>Cost</b>	
At 1 June 2021	13,746
Additions	7,974
At 31 May 2022	<u>21,720</u>
<b>Depreciation</b>	
At 1 June 2021	10,479
Charge for the year	1,800
At 31 May 2022	<u>12,279</u>
<b>Net book value</b>	
At 31 May 2022	<u>9,441</u>
At 31 May 2021	<u>3,267</u>

4 Debtors	2022 £	2021 £
Corporation Tax	-	1,638
Other debtors	2,344	15,831
	<u>2,344</u>	<u>17,469</u>

5 Creditors: amounts falling due within one year	2022 £	2021 £
Bank loans and overdrafts	3,801	3,708
Trade creditors	54	-
Other creditors	1,061	1,673
	<u>4,916</u>	<u>5,381</u>

6 Creditors: amounts falling due after one year	2022	2021
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£ £

Bank loans	<u>11,991</u>	<u>15,792</u>
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**7 Other financial commitments**

**2022 2021**

£ £

Total future minimum payments under non-cancellable operating leases	<u>89,460</u>	<u>51,042</u>
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**8 Controlling party**

The company is controlled by the shareholders, Phil and Kathryn Hurst.

**9 Other information**

Hurst Dance School Limited is a private company limited by shares and incorporated in England. Its registered office is:

51 Market Street  
Hindley  
Wigan  
WN2 3AE

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.