

**THEORY TEST REVOLUTION LTD
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

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UNAUDITED ACCOUNTS
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THEORY TEST REVOLUTION LTD
COMPANY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2020

Director	GORDIYCHUK, Andriy
Company Number	09902315 (England and Wales)
Registered Office	OFFICE 32 19-21 CRAWFORD STREET LONDON W1H 1PJ ENGLAND
Accountants	Q Accountants Ltd 411 Oxford Street Office 1.01 London W1C 2PE

THEORY TEST REVOLUTION LTD
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	<u>4</u>	1,424	3,388
Current assets			
Debtors	5	39,710	43,931
Cash at bank and in hand		33,528	10,798
		<u>73,238</u>	<u>54,729</u>
Creditors: amounts falling due within one year	<u>6</u>	(73,282)	(52,946)
Net current (liabilities)/assets		<u>(44)</u>	<u>1,783</u>
Net assets		<u>1,380</u>	<u>5,171</u>
Capital and reserves			
Called up share capital		100	100
Profit and loss account		1,280	5,071
Shareholders' funds		<u>1,380</u>	<u>5,171</u>

For the year ending 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A - Small Entities. The profit and loss account has not been delivered to the Registrar of Companies.

The financial statements were approved by the Board and authorised for issue on 23 September 2021 and were signed on its behalf by

GORDIYCHUK, Andriy
Director

Company Registration No. 09902315

THEORY TEST REVOLUTION LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory information

THEORY TEST REVOLUTION LTD is a private company, limited by shares, registered in England and Wales, registration number 09902315. The registered office is OFFICE 32, 19-21 CRAWFORD STREET, LONDON, W1H 1PJ, ENGLAND.

2 Compliance with accounting standards

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

3 Accounting policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

Basis of preparation

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

Presentation currency

The accounts are presented in £ sterling.

Tangible fixed assets and depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Computer equipment 25% SLM

4 Tangible fixed assets

	Computer equipment £
Cost or valuation	At cost
At 1 January 2020	7,855
At 31 December 2020	7,855
Depreciation	
At 1 January 2020	4,467
Charge for the year	1,964
At 31 December 2020	6,431
Net book value	
At 31 December 2020	1,424
At 31 December 2019	3,388

5 Debtors: amounts falling due within one year

	2020 £	2019 £
Other debtors	39,710	37,325
Debtors: amounts falling due after more than one year		
Trade debtors	-	6,606

THEORY TEST REVOLUTION LTD
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6 Creditors: amounts falling due within one year	2020	2019
	£	£
VAT	2,615	2,706
Trade creditors	-	286
Taxes and social security	70,667	49,954
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	73,282	52,946
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7 Average number of employees

During the year the average number of employees was 1 (2019: 2).

