

COMPANY REGISTRATION NUMBER: 11408184

**Roth Academy Ltd**

**Filleted Unaudited Financial Statements**

**30 June 2019**

# Roth Academy Ltd

## Statement of Financial Position

30 June 2019

		30 Jun 19
	Note	£
<b>Fixed assets</b>		
Tangible assets	4	767
<b>Current assets</b>		
Debtors	5	1,579
Cash at bank and in hand		3,037
		-----
		4,616
<b>Creditors: amounts falling due within one year</b>	6	5,137
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<b>Net current liabilities</b>		521
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<b>Total assets less current liabilities</b>		246
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<b>Net assets</b>		246
		----
<b>Capital and reserves</b>		
Called up share capital		1
Profit and loss account		245
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<b>Shareholder funds</b>		246
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These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In accordance with section 444 of the Companies Act 2006, the statement of comprehensive income has not been delivered.

For the period ending 30 June 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The member has not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

# **Roth Academy Ltd**

## **Statement of Financial Position** *(continued)*

**30 June 2019**

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These financial statements were approved by the board of directors and authorised for issue on 29 February 2020 , and are signed on behalf of the board by:

Mr P T Pfeil

Director

Company registration number: 11408184

In accordance with Section 444 of the Companies Act 2006, the Income Statement, Director's Report and the Statement of Changes in Equity have not been delivered to the Registrar of Companies for England and Wales.

# **Roth Academy Ltd**

## **Notes to the Financial Statements**

### **Period from 11 June 2018 to 30 June 2019**

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#### **1. General information**

The company is a private company limited by shares, registered in England and Wales. The address of the registered office is 181 Worplesdon Road, Guilford, GU2 9XD.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with Section 1A of FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Revenue recognition**

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services rendered, stated net of discounts and of Value Added Tax.

##### **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

##### **Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	-	25% straight line
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#### 4. Tangible assets

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
At 11 June 2018	—
Additions	800
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<b>At 30 June 2019</b>	<b>800</b>
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<b>Depreciation</b>	
At 11 June 2018	—
Charge for the period	33
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<b>At 30 June 2019</b>	<b>33</b>
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<b>Carrying amount</b>	
<b>At 30 June 2019</b>	<b>767</b>
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#### 5. Debtors

	<b>30 Jun 19</b>
	<b>£</b>
Trade debtors	909
Other debtors	670
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	<b>1,579</b>
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#### 6. Creditors: amounts falling due within one year

	<b>30 Jun 19</b>
	<b>£</b>
Other creditors	5,137
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#### 7. Directors' advances, credits and guarantees

During the period the directors entered into the following advances and credits with the company:

	<b>30 Jun 19</b>		
	Balance brought forward	Amounts repaid	Balance outstanding
	£	£	£
Mr P T Pfeil	—	( 4,637)	( 4,637)
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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.