

**Company registration number: 12428739**

**Bridges Care and Education Limited  
Filleter Annual Report and Unaudited Financial Statements  
for the Period from 28 January 2020 to 31 August 2020**

**BRIDGES CARE AND EDUCATION LIMITED**

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**BRIDGES CARE AND EDUCATION LIMITED****(Registration number: 12428739)****Balance Sheet as at 31 August 2020**

	<b>Note</b>	<b>2020 £</b>
<b>Fixed assets</b>		
Investments	<u>4</u>	3
<b>Current assets</b>		
Debtors	<u>5</u>	154,294
<b>Creditors:</b> Amounts falling due within one year	<u>6</u>	<u>(1,030)</u>
<b>Net current assets</b>		<u>153,264</u>
<b>Net assets</b>		<u><u>153,267</u></u>
<b>Capital and reserves</b>		
Called up share capital		800
Share premium reserve		160,200
Profit and loss account		<u>(7,733)</u>
<b>Total equity</b>		<u><u>153,267</u></u>

For the financial period ending 31 August 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

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

These financial statements have been prepared and delivered in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. The option not to file the profit and loss account and directors' report has been taken.

Approved and authorised by the Board on 26 April 2021 and signed on its behalf by:

S W Bradshaw  
Director

## **BRIDGES CARE AND EDUCATION LIMITED**

### **Notes to the Unaudited Financial Statements for the Period from 28 January 2020 to 31 August 2020**

#### **1 General information**

The company is a private company limited by share capital, incorporated in England.

The address of its registered office is:

2 Fulmar Drive  
Hythe  
SOUTHAMPTON  
Hampshire  
SO45 3GF

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. This is the first year in which the Financial Reporting Standard 102 Section 1A has been applied.

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

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

These financial statements are presented in Sterling (£).

##### **Business combinations**

Business combinations are accounted for using the purchase method. The consideration for each acquisition is measured at the aggregate of the fair values at acquisition date of assets given, liabilities incurred or assumed, and equity instruments issued by the group in exchange for control of the acquired, plus any costs directly attributable to the business combination. When a business combination agreement provides for an adjustment to the cost of the combination contingent on future events, the group includes the estimated amount of that adjustment in the cost of the combination at the acquisition date if the adjustment is probable and can be measured reliably.

##### **Investments**

Investments in equity shares which are publicly traded or where the fair value can be measured reliably are initially measured at fair value, with changes in fair value recognised in profit or loss. Investments in equity shares which are not publicly traded and where fair value cannot be measured reliably are measured at cost less impairment. Interest income on debt securities, where applicable, is recognised in income using the effective interest method. Dividends on equity securities are recognised in income when receivable.

## **BRIDGES CARE AND EDUCATION LIMITED**

### **Notes to the Unaudited Financial Statements for the Period from 28 January 2020 to 31 August 2020**

#### **Debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Share capital**

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

### **3 Staff numbers**

The average number of persons employed by the company (including directors) during the period was 5.

### **4 Investments**

	<b>2020</b>
	<b>£</b>
Investments in subsidiaries	<u>3</u>
<b>Subsidiaries</b>	<b>£</b>
<b>Cost or valuation</b>	
Additions	<u>3</u>
<b>Provision</b>	
<b>Carrying amount</b>	
At 31 August 2020	<u>3</u>

## BRIDGES CARE AND EDUCATION LIMITED

### Notes to the Unaudited Financial Statements for the Period from 28 January 2020 to 31 August 2020

#### Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2020
<b>Subsidiary undertakings</b>			
Spaghetti Bridge Limited	2 Fulmar Drive, Hythe, Hampshire, SO45 3GF  England	Ordinary Shares	100%

#### Subsidiary undertakings

*Spaghetti Bridge Limited*

The principal activity of Spaghetti Bridge Limited is providing specialised education services.

#### 5 Debtors

	Note	31 August 2020 £
Amounts owed by group undertakings and undertakings in which the company has a participating interest		154,294
Total current trade and other debtors		154,294

#### 6 Creditors

##### Creditors: amounts falling due within one year

	Note	2020 £
<b>Due within one year</b>		
Other creditors		1,030

#### 7 Parent and ultimate parent undertaking

The company's immediate parent is Pulford Trading Limited, incorporated in England.

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.