

**IMPERIAL LEARNING LTD  
UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2023**

**IMPERIAL LEARNING LTD**  
**UNAUDITED ACCOUNTS**  
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**IMPERIAL LEARNING LTD  
COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2023**

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<b>Director</b>	RUSHAN MADUSANKA WEERAKKODY ARACHCHIGE
<b>Company Number</b>	07915768 (England and Wales)
<b>Registered Office</b>	CITYPOINT 1 ROPEMAKER STREET LONDON SELECT STATE EC2Y 9HU UNITED KINGDOM

**IMPERIAL LEARNING LTD**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	4	9,605	11,299
Investments	5	5,658	5,658
		15,263	16,957
<b>Current assets</b>			
Debtors	6	178,161	207,041
Cash at bank and in hand		5,347	4,185
		183,508	211,226
<b>Creditors: amounts falling due within one year</b>	7	(94,883)	(104,878)
<b>Net current assets</b>		88,625	106,348
<b>Total assets less current liabilities</b>		103,888	123,305
<b>Creditors: amounts falling due after more than one year</b>	8	(20,120)	(41,626)
<b>Net assets</b>		83,768	81,679
<b>Capital and reserves</b>		1	1
Called up share capital		83,767	81,678
Profit and loss account		83,768	81,679
<b>Shareholders' funds</b>		83,768	81,679

For the year ending 31 March 2023 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 26 December 2023 and were signed on its behalf by

RUSHAN MADUSANKA WEERAKKODY ARACHCHIGE  
Director

Company Registration No. 07915768

**IMPERIAL LEARNING LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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**1 Statutory information**

IMPERIAL LEARNING LTD is a private company, limited by shares, registered in England and Wales, registration number 07915768. The registered office is CITYPOINT, 1 ROPEMAKER STREET, LONDON, SELECT STATE, EC2Y 9HU, UNITED KINGDOM.

**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:

**4 Tangible fixed assets**

	<b>Plant &amp; machinery £</b>	<b>Fixtures &amp; fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>	At cost	At cost	
At 1 April 2022	32,591	230	32,821
At 31 March 2023	32,591	230	32,821
<b>Depreciation</b>			
At 1 April 2022	21,406	116	21,522
Charge for the year	1,677	17	1,694
At 31 March 2023	23,083	133	23,216
<b>Net book value</b>			
At 31 March 2023	9,508	97	9,605
At 31 March 2022	11,185	114	11,299

**5 Investments**

	<b>Other investments £</b>
Valuation at 1 April 2022	5,658
Valuation at 31 March 2023	5,658

**IMPERIAL LEARNING LTD**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>6 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year</b>		
Trade debtors	29,445	10,463
Accrued income and prepayments	-	47,863
	<u>29,445</u>	<u>58,326</u>
<b>Amounts falling due after more than one year</b>		
Amounts due from group undertakings etc.	<u>148,716</u>	<u>148,715</u>
<b>7 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans and overdrafts	6,343	6,343
VAT	4,358	3,676
Taxes and social security	30,710	27,031
Loans from directors	53,472	57,555
Accruals	-	10,273
	<u>94,883</u>	<u>104,878</u>
<b>8 Creditors: amounts falling due after more than one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	<u>20,120</u>	<u>41,626</u>
<b>9 Average number of employees</b>		
During the year the average number of employees was 3 (2022: 3).		

