

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2021**  
**FOR**  
**ACCOUNTANCY TUITION CENTRE**  
**(INTERNATIONAL) LIMITED**

**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED (REGISTERED NUMBER: 01282682)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2021**

	<b>Page</b>
<b>Company Information</b>	<b>1</b>
<b>Balance Sheet</b>	<b>2</b>
<b>Notes to the Financial Statements</b>	<b>4</b>

**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED**

**COMPANY INFORMATION  
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2021**

**DIRECTORS:**

Mr R J Roberts  
Ms K Sodikova

**REGISTERED OFFICE:**

4 Green Lane Business Park  
238 Green Lane  
New Eltham  
London  
SE9 3TL

**REGISTERED NUMBER:**

01282682

**ACCOUNTANTS:**

Bayar Hughes & Co  
Chartered Certified Accountants  
4 Green Lane Business Park  
238 Green lane  
New Eltham  
London  
SE9 3TL

**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED (REGISTERED NUMBER: 01282682)**

**BALANCE SHEET  
31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS</b>					
Property, plant and equipment	4		-		1,464
<b>CURRENT ASSETS</b>					
Debtors	5	5,236		10,890	
Cash at bank		<u>36,219</u>		<u>18,429</u>	
		41,455		29,319	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>152,342</u>		<u>144,212</u>	
<b>NET CURRENT LIABILITIES</b>			<u>(110,887)</u>		<u>(114,893)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>(110,887)</u>		<u>(113,429)</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	7		199,000		199,000
Share premium	8		275,000		275,000
Retained earnings	8		<u>(584,887)</u>		<u>(587,429)</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>(110,887)</u>		<u>(113,429)</u>

The notes form part of these financial statements

**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED (REGISTERED NUMBER: 01282682)**

**BALANCE SHEET - continued  
31 DECEMBER 2021**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 December 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 December 2021 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 27 September 2022 and were signed on its behalf by:

Ms K Sodikova - Director

The notes form part of these financial statements

**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED (REGISTERED NUMBER: 01282682)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2021**

**1. STATUTORY INFORMATION**

Accountancy Tuition Centre (International) Limited is a private company, limited by shares, registered in Not specified/Other. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long Leasehold	- 20% on cost
Fixtures & Fittings	- 25% on cost
Motor Vehicles	- 25% on cost
Office Equipment	- 25% on reducing balance

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 4 (2020 - 7) .

**4. PROPERTY, PLANT AND EQUIPMENT**

	Long Leasehold £	Fixtures & Fittings £	Motor Vehicles £	Office Equipment £	Totals £
<b>COST</b>					
At 1 July 2020	31,000	65,000	12,000	25,850	133,850
Disposals	-	-	-	(25,850)	(25,850)
At 31 December 2021	<u>31,000</u>	<u>65,000</u>	<u>12,000</u>	<u>-</u>	<u>108,000</u>
<b>DEPRECIATION</b>					
At 1 July 2020	31,000	65,000	12,000	24,386	132,386
Eliminated on disposal	-	-	-	(24,386)	(24,386)
At 31 December 2021	<u>31,000</u>	<u>65,000</u>	<u>12,000</u>	<u>-</u>	<u>108,000</u>
<b>NET BOOK VALUE</b>					
At 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,464</u>	<u>1,464</u>

**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED (REGISTERED NUMBER: 01282682)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JULY 2020 TO 31 DECEMBER 2021**

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	2020
	£	£
Trade Debtors	3,987	8,690
Other Debtors & Prepayments	1,249	2,200
	<u>5,236</u>	<u>10,890</u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	2020
	£	£
Amounts owed to group undertakings	136,262	118,425
Social Security & Other Taxes	8,319	14,543
Accruals and deferred income	4,231	7,500
Other Creditors & Accruals	3,530	3,744
	<u>152,342</u>	<u>144,212</u>

**7. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			<b>2021</b>	2020
Number:	Class:	Nominal value:	£	£
3,980,000	Ordinary	3980000	<u>199,000</u>	<u>199,000</u>

**8. RESERVES**

	<b>Retained earnings</b>	<b>Share premium</b>	<b>Totals</b>
	£	£	£
At 1 July 2020	(587,429)	275,000	(312,429)
Profit for the period	2,542		2,542
At 31 December 2021	<u>(584,887)</u>	<u>275,000</u>	<u>(309,887)</u>

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.