

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

**FOR**

**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED**

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

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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**ACCOUNTANCY TUITION CENTRE  
(INTERNATIONAL) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**DIRECTOR:** 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 2022**

|  | Notes | 2022<br>£        | 2021<br>£        |
|--|-------|------------------|------------------|
| <b>CURRENT ASSETS</b>                        |       |                  |                  |
| Debtors                                      | 5     | 5,236            | 5,236            |
| Cash at bank                                 |       | <u>36,219</u>    | <u>36,219</u>    |
|  |       | 41,455           | 41,455           |
| <b>CREDITORS</b>                             |       |                  |                  |
| Amounts falling due within one year          | 6     | <u>152,342</u>   | <u>152,342</u>   |
| <b>NET CURRENT LIABILITIES</b>               |       | <u>(110,887)</u> | <u>(110,887)</u> |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>(110,887)</u> | <u>(110,887)</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>(584,887)</u> |
| <b>SHAREHOLDERS' FUNDS</b>                   |       | <u>(110,887)</u> | <u>(110,887)</u> |

The notes form part of these financial statements

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

**BALANCE SHEET - continued  
31 DECEMBER 2022**

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 director and authorised for issue on 29 September 2023 and were signed by:

Mr Z Tulaganov - Director

The notes form part of these financial statements

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

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**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 |

**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 year was 4 (2021 - 4) .

**4. PROPERTY, PLANT AND EQUIPMENT**

|   | <b>Long<br/>Leasehold<br/>£</b> | <b>Fixtures<br/>&amp; Fittings<br/>£</b> | <b>Motor<br/>Vehicles<br/>£</b> | <b>Totals<br/>£</b> |
|---|---------------------------------|--|---------------------------------|---------------------|
| <b>COST</b>                               |                                 |  |                                 |                     |
| At 1 January 2022<br>and 31 December 2022 | <u>31,000</u>                   | <u>65,000</u>                            | <u>12,000</u>                   | <u>108,000</u>      |
| <b>DEPRECIATION</b>                       |                                 |  |                                 |                     |
| At 1 January 2022<br>and 31 December 2022 | <u>31,000</u>                   | <u>65,000</u>                            | <u>12,000</u>                   | <u>108,000</u>      |
| <b>NET BOOK VALUE</b>                     |                                 |  |                                 |                     |
| At 31 December 2022                       | <u>-</u>                        | <u>-</u>                                 | <u>-</u>                        | <u>-</u>            |
| At 31 December 2021                       | <u>-</u>                        | <u>-</u>                                 | <u>-</u>                        | <u>-</u>            |

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

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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

|                             | <b>2022</b>         | 2021                |
|-----------------------------|---------------------|---------------------|
|                             | £                   | £                   |
| Trade Debtors               | 3,987               | 3,987               |
| Other Debtors & Prepayments | 1,249               | 1,249               |
|                             | <u><b>5,236</b></u> | <u><b>5,236</b></u> |

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

|                                    | <b>2022</b>           | 2021                  |
|------------------------------------|-----------------------|-----------------------|
|                                    | £                     | £                     |
| Amounts owed to group undertakings | 136,262               | 136,262               |
| Social Security & Other Taxes      | 8,319                 | 8,319                 |
| Accruals and deferred income       | 4,231                 | 4,231                 |
| Other Creditors & Accruals         | 3,530                 | 3,530                 |
|                                    | <u><b>152,342</b></u> | <u><b>152,342</b></u> |

**7. CALLED UP SHARE CAPITAL**

| Allotted, issued and fully paid: |          |                | <b>2022</b>           | 2021                  |
|----------------------------------|----------|----------------|-----------------------|-----------------------|
| Number:                          | Class:   | Nominal value: | £                     | £                     |
| 3,980,000                        | Ordinary | 3980000        | <u><b>199,000</b></u> | <u><b>199,000</b></u> |

**8. RESERVES**

|                     | <b>Retained earnings</b> | <b>Share premium</b>  | <b>Totals</b>           |
|---------------------|--------------------------|-----------------------|-------------------------|
|                     | £                        | £                     | £                       |
| At 1 January 2022   | (584,887)                | 275,000               | (309,887)               |
| Profit for the year | -                        | -                     | -                       |
| At 31 December 2022 | <u><b>(584,887)</b></u>  | <u><b>275,000</b></u> | <u><b>(309,887)</b></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.