

Registered Number:02121803

England and Wales

CMS Training Services Ltd T/A Fathom Learning

Unaudited Financial Statements

For the year ended 31 May 2019

CMS Training Services Ltd T/A Fathom Learning

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Statement of Financial Position

As at 31 May 2019

	Notes	2019 £	2018 £
Fixed assets			
Property, plant and equipment	3	1,826	-
Financial assets	4	8,000	8,000
		9,826	8,000
Current assets			
Trade and other receivables	5	34,576	35,822
Cash and cash equivalents		149,148	125,743
		183,724	161,565
Trade and other payables: amounts falling due within one year	6	(63,282)	(42,803)
Net current assets		120,442	118,762
Total assets less current liabilities		130,268	126,762
Provisions for liabilities		(347)	-
Net assets		129,921	126,762
Capital and reserves			
Called up share capital		160	160
Retained earnings		129,721	126,562
Other reserves		40	40
Shareholders' funds		129,921	126,762

For the year ended 31 May 2019 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 of its financial statements for the year ended 31 May 2019 in accordance with Section 476 of the Companies Act 2006

The directors acknowledge their responsibilities for: a) ensuring that the company keeps proper 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 Section 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.

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

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

These financial statements were approved and authorised for issue by the Board on 13 September 2019 and were signed by:

A Le Pla Director

C Waller Director

The notes form part of these financial statements

Notes to the Financial Statements
For the year ended 31 May 2019

Statutory Information

CMS Training Services Ltd T/A Fathom Learning is a private limited company, limited by shares, domiciled in England and Wales, registration number 02121803.

Registered address:

Suite A
Salt Warehouse
Sowerby Bridge Canal Basin
Sowerby Bridge
HX6 2AG

The presentation currency is £ sterling.

1. Accounting policies

Basis of preparing the financial statements

These financial statements have been prepared in accordance with the provisions of Section 1A of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical costs convention as modified by the revaluation of certain assets.

Revenue recognition

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

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Intangible assets

Intangible assets (including purchased goodwill and patents) are amortised at rates calculated to write off the assets on a straight line basis over their estimated useful economic lives. Impairment of intangible assets is only reviewed where circumstances indicate that the carrying value of an asset may not be fully recoverable.

Property, plant and equipment

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Training platform	33% per annum on cost
Computer equipment	33% per annum on cost

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Hire purchase and leasing commitments

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Notes to the Financial Statements Continued
For the year ended 31 May 2019

2. Intangible fixed assets

	Other Intangible Assets
Cost or valuation	£
At 01 June 2018	8,500
At 31 May 2019	8,500
Amortisation	
At 01 June 2018	8,500
At 31 May 2019	8,500
Net book value	
At 31 May 2019	-
At 31 May 2018	-

3. Property, plant and equipment

	Training platform	Computer equipment	Total
Cost or valuation	£	£	£
At 01 June 2018	16,500	51,073	67,573
Additions	-	2,740	2,740
At 31 May 2019	16,500	53,813	70,313
Provision for depreciation and impairment			
At 01 June 2018	16,500	51,073	67,573
Charge for year	-	914	914
At 31 May 2019	16,500	51,987	68,487
Net book value			
At 31 May 2019	-	1,826	1,826
At 31 May 2018	-	-	-

Notes to the Financial Statements Continued
For the year ended 31 May 2019

4. Investments held as fixed assets

	Shares in group and participating interests	Total
	£	£
Cost		
At 01 June 2018	8,000	8,000
At 31 May 2019	8,000	8,000
Net book value		
At 31 May 2019	8,000	8,000
At 01 June 2018	8,000	8,000

5. Trade and other receivables

	2019	2018
	£	£
Trade debtors	27,220	32,099
Other debtors	7,356	3,723
	34,576	35,822

6. Trade and other payables: amounts falling due within one year

	2019	2018
	£	£
Trade creditors	10,477	2,390
Taxation and social security	34,157	25,251
Other creditors	18,648	15,162
	63,282	42,803

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.