

Tellus Languages Abroad Limited
Annual Report and Unaudited Financial Statements
Year Ended 31 December 2016

Registration number: 05158372

Tellus Languages Abroad Limited

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Tellus Languages Abroad Limited

Balance Sheet

31 December 2016

| | Note | 2016 £ | 2015 £ |
|---|----------|------------------|------------------|
| Current assets | | | |
| Debtors | <u>3</u> | 9,415 | 9,415 |
| Cash at bank and in hand | | <u>236</u> | <u>236</u> |
| | | 9,651 | 9,651 |
| Creditors: Amounts falling due within one year | <u>4</u> | <u>(100,021)</u> | <u>(100,021)</u> |
| Net liabilities | | <u>(90,370)</u> | <u>(90,370)</u> |
| Capital and reserves | | | |
| Called up share capital | | 1 | 1 |
| Profit and loss account | | <u>(90,371)</u> | <u>(90,371)</u> |
| Total equity | | <u>(90,370)</u> | <u>(90,370)</u> |

The notes on pages 3 to 5 form an integral part of these financial statements.

Tellus Languages Abroad Limited

Balance Sheet

31 December 2016

For the financial year ending 31 December 2016 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 year 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 delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

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.

Approved and authorised by the Board on 25 September 2017 and signed on its behalf by:

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Mr N A Pick

Director

Company Registration Number: 05158372

The notes on pages 3 to 5 form an integral part of these financial statements.

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Tellus Languages Abroad Limited

Notes to the Financial Statements

Year Ended 31 December 2016

1 General information

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

The address of its registered office is:

Swarthmore Centre

Mutley Plain

Plymouth

Devon

PL4 6LF

United Kingdom

These financial statements were authorised for issue by the Board on 25 September 2017.

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.

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.

Change in basis of accounting

The company's financial statements have been prepared in accordance with FRS102 - the Financial Reporting Standard applicable in the UK and Republic of Ireland. The company has transferred from previously extant UK GAAP to FRS102 as at 1 January 2015. There is no material impact on the reported financial position and financial performance.

Going concern

The financial statements have been prepared on a going concern basis, which assumes that the company will continue in operational existence for the foreseeable future. This depends on the continued financial support of the company's directors (and bankers).

Tellus Languages Abroad Limited

Notes to the Financial Statements

Year Ended 31 December 2016

Financial instruments

Classification

The company holds the following financial instruments:

- Cash and bank balances.

All financial instruments are classified as basic.

Recognition and measurement

The company has chosen to apply the recognition and measurement principles in FRS102.

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument and derecognised when in the case of assets, the contractual rights to cash flows from the assets expire or substantially all the risks and rewards of ownership are transferred to another party, or in the case of liabilities, when the company's obligations are discharged, expire or are cancelled.

Such instruments are initially measured at transaction price, including transaction costs, and are subsequently carried at the undiscounted amount of the cash or other consideration expected to be paid or received, after taking account of impairment adjustments.

3 Debtors

| | Note | 2016 £ | 2015 £ |
|-------------------------------------|-------------|------------------|------------------|
| Amounts due from group undertakings | | 9,415 | 9,415 |
| | | <u>9,415</u> | <u>9,415</u> |

4 Creditors

| | Note | 2016 £ | 2015 £ |
|-----------------------------------|-------------|------------------|------------------|
| Due within one year | | | |
| Amounts due to group undertakings | | <u>100,021</u> | <u>100,021</u> |

5 Parent and ultimate parent undertaking

The company's immediate parent is Tellus Group Limited, incorporated in England and Wales.

These financial statements are available upon request from Companies House. Tellus Group Limited shares a registered office with Tellus Languages Abroad Limited at the Swarthmore Centre, Plymouth.

Tellus Languages Abroad Limited

Notes to the Financial Statements

Year Ended 31 December 2016

6 Transition to FRS 102

The company transitioned to FRS 102 from previously extant UK GAAP as at 1 January 2015.

There are no changes to the previously stated equity as at 1 January 2015 and 1 January 2016 nor is there any change to the profit for the year ended 31 December 2015 as a result of the transition to FRS 102.

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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.