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**OVER & IN LIMITED**

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**UNAUDITED**

**FINANCIAL STATEMENTS**

**INFORMATION FOR FILING WITH THE REGISTRAR**

**FOR THE YEAR ENDED 31 MARCH 2019**

TUESDAY



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**OVER & IN LIMITED**

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**OVER & IN LIMITED**  
**REGISTERED NUMBER: 08327373**

**BALANCE SHEET**  
**AS AT 31 MARCH 2019**

	Note	2019 £	2018 £
<b>FIXED ASSETS</b>			
Tangible assets	4	646	545
		<u>646</u>	<u>545</u>
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		64,102	70,576
		<u>64,102</u>	<u>70,576</u>
Creditors: amounts falling due within one year	5	(30,862)	(41,509)
		<u>(30,862)</u>	<u>(41,509)</u>
<b>NET CURRENT ASSETS</b>		<b>33,240</b>	<b>29,067</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>33,886</b>	<b>29,612</b>
<b>PROVISIONS FOR LIABILITIES</b>			
Deferred tax	6	(98)	(87)
		<u>(98)</u>	<u>(87)</u>
<b>NET ASSETS</b>		<b>33,788</b>	<b>29,525</b>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	7	1	1
Share premium account		20,000	20,000
Profit and loss account		13,787	9,524
		<u>33,788</u>	<u>29,525</u>

The director considers that the Company is entitled to exemption from audit under section 477 of the Companies Act 2006 and members have not required the Company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

The Company has opted not to file the statement of income and retained earnings or the director's report in accordance with provisions applicable to companies subject to the small companies' regime.

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**OVER & IN LIMITED**  
**REGISTERED NUMBER: 08327373**

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**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2019**

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The financial statements were approved and authorised for issue by the board and were signed on its behalf by:



**H Hejazi**  
**Director**

Date: 7 October 2019

The notes on pages 3 to 6 form part of these financial statements.

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## OVER & IN LIMITED

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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#### 1. GENERAL INFORMATION

The Company is a private company limited by shares and incorporated in England and Wales. Its registered office address is Salisbury House, Station Road, Cambridge, CB1 2LA. Its principal place of business is Great Shelford Tennis Club, Woollards Lane, Great Shelford, Cambridge, CB22 5LZ.

The Company's functional and presentational currency is GBP.

#### 2. ACCOUNTING POLICIES

##### 2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Section 1A of Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The following principal accounting policies have been applied:

##### 2.2 TURNOVER

Turnover comprises revenue recognised by the Company in respect of tennis and football coaching services supplied during the year, exclusive of Value Added Tax. Revenue is recognised as the fair value of the consideration received or receivable and is recognised in the period to which it relates.

##### 2.3 TANGIBLE FIXED ASSETS

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office furniture and equipment - 3 years straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Income and Retained Earnings.

##### 2.4 CASH AND CASH EQUIVALENTS

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019**

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**2. ACCOUNTING POLICIES (CONTINUED)**

**2.5 CREDITORS**

Short term creditors are measured at the transaction price. Other financial liabilities are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

**2.6 PENSIONS**

**DEFINED CONTRIBUTION PENSION PLAN**

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in the Statement of Income and Retained Earnings when they fall due. Amounts not paid are shown in accruals as a liability in the Balance Sheet. The assets of the plan are held separately from the Company in independently administered funds.

**2.7 CURRENT AND DEFERRED TAXATION**

The tax expense for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the balance sheet date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the Balance Sheet date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**3. EMPLOYEES**

The average monthly number of employees during the year, including the director, was 4 (2018 - 2).

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OVER & IN LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

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4. TANGIBLE FIXED ASSETS

	Office furniture and equipment £
<b>COST OR VALUATION</b>	
At 1 April 2018	1,033
Additions	357
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At 31 March 2019	1,390
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<b>DEPRECIATION</b>	
At 1 April 2018	488
Charge for the year on owned assets	256
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At 31 March 2019	744
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<b>NET BOOK VALUE</b>	
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At 31 March 2019	646
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At 31 March 2018	545
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5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Corporation tax	9,744	7,308
Other taxation and social security	5,345	3,426
Other creditors	13,167	29,025
Accruals and deferred income	2,606	1,750
	<hr/>	<hr/>
	30,862	41,509
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Other creditors include contributions of £151 (2018 - £56) payable to the Company's defined contribution pension scheme at the balance sheet date.

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OVER & IN LIMITED

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2019

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6. DEFERRED TAXATION

	2019 £	2018 £
At beginning of year	87	6
Charged to profit or loss	11	81
<b>AT END OF YEAR</b>	<b>98</b>	<b>87</b>

The provision for deferred taxation is made up as follows:

	2019 £	2018 £
Accelerated capital allowances	110	93
Other short term timing differences	(12)	(6)
	<b>98</b>	<b>87</b>

7. SHARE CAPITAL

	2019 £	2018 £
<b>ALLOTTED, CALLED UP AND FULLY PAID</b>		
100 A Ordinary shares of £0.01 each	1	1
25 Ordinary shares of £0.01 each	-	-
	<b>1</b>	<b>1</b>