

REGISTERED NUMBER: 09970057 (England and Wales)

Unaudited Financial Statements

for the Period 26 January 2016 to 31 March 2017

for

Greenall Florent Operations Ltd

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for the Period 26 January 2016 to 31 March 2017

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Greenall Florent Operations Ltd

Company Information

for the Period 26 January 2016 to 31 March 2017

DIRECTORS:

Ms J Florent
S A Greenall

REGISTERED OFFICE:

Ibex House 162-164 Arthur Road
Wimbledon
London
SW19 8AQ

REGISTERED NUMBER:

09970057 (England and Wales)

ACCOUNTANTS:

Clayman & Co. Accountants LLP
Flat 9
47 Kings Terrace
Camden Town
London
NW1 0JR

Balance Sheet
31 March 2017

	Notes	£	£
FIXED ASSETS			
Investments	4		2
CURRENT ASSETS			
Debtors	5	1,224,392	
Cash at bank		<u>125,456</u>	
		1,349,848	
CREDITORS			
Amounts falling due within one year	6	<u>74,969</u>	
NET CURRENT ASSETS			<u>1,274,879</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,274,881</u>
CAPITAL AND RESERVES			
Called up share capital			1,000,000
Retained earnings			<u>274,881</u>
SHAREHOLDERS' FUNDS			<u>1,274,881</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2017.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2017 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the
- (a) C o m p a n i e s A c t 2 0 0 6
and
preparing financial statements which give a true and fair view of the state of affairs of the company as at
t h e e n d o f e a c h
financial year and of its profit or loss for each financial year in accordance with the requirements of
- (b) S e c t i o n s 3 9 4 a n d 3 9 5
and which otherwise comply with the requirements of the Companies Act 2006 relating to financial
s t a t e m e n t s , s o f a r a s
applicable to the company.

Balance Sheet - continued
31 March 2017

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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 on 19 October 2017 and were signed on its behalf by:

S A Greenall - Director

Notes to the Financial Statements
for the Period 26 January 2016 to 31 March 2017

1. STATUTORY INFORMATION

Greenall Florent Operations Ltd is a private company, limited by shares , registered in England and Wales. 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 the provisions of Section 1A "Small Entities" 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 cost convention.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Investments in subsidiaries

Investments in subsidiary undertakings are recognised at cost.

Taxation

Taxation for the period comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

First year adoption of frs102

These financial statements for the year ended 31 March 2017 are the first financial statements of Greenall Florent

Operations Limited prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and

Republic of Ireland. The date of transition to FRS 102 was 26 January 2016. The reported financial position and financial

performance for the previous period are not affected by the transition to FRS 102.

3. EMPLOYEES AND DIRECTORS

The average number of employees during the period was 3 .

Notes to the Financial Statements - continued
for the Period 26 January 2016 to 31 March 2017

4. **FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
COST	
Additions	<u>2</u>
At 31 March 2017	<u>2</u>
NET BOOK VALUE	
At 31 March 2017	<u>2</u>

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

	£
Other debtors	<u>1,224,392</u>

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

	£
Amounts owed to group undertakings	2,244
Taxation and social security	68,725
Other creditors	<u>4,000</u>
	<u>74,969</u>

7. **RELATED PARTY DISCLOSURES**

On 1 September 2016 the company allotted 999,998 ordinary shares of £1 each to the directors, S Greenall and J Florent, in exchange for the transfer from Greenall Florent Books Limited, a company under the common control of the said directors, of its shareholding in Greenall Florent Sub Limited, its wholly owned subsidiary.

On 1 September 2016, the company's wholly owned subsidiary reduced its share capital by 999,998 ordinary shares of £1 each and distributed to the company cash and its rights to produce, develop and write new educational materials by S Greenall and J Florent for teaching English as a foreign language.

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.