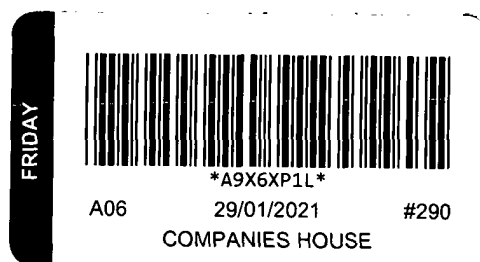


Registered number
06384916
(England & Wales)

The Business Programme Limited
Amended directors' report and financial statements
30.09.2019



Prepared by
Law and Tax International Solutions (UK) Limited

Address
Office 320, Epworth House
25 City Road
London
Spaces City Road
EC1Y 1AA

The Business Programme Limited
Amended report and accounts
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The Business Programme Limited
Amended Company Information

Director

Evaline Sophie Joubert (appointed on 14.11.2018)
Jonathan Beito (resigned on 14.11.2018)

Accountants

Law and Tax International Solutions (UK) Limited
Office 320, Epworth House
25 City Road
London
Spaces City Road
EC1Y 1AA

Registered office

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Registered number

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The Business Programme Limited

Registered number: 06384916

Amended directors' report

The director presents this report and the financial statements for the year ended 30.09.2018.

Principal activities

The company's principal activity during the year under review was trading in various consumer goods under an agency agreement.

Directors

The following persons served as directors during the year:

Evaline Sophie Joubert (appointed on 14.11.2018)

Jonathan Betito (resigned on 14.11.2018)

Statement of Director's responsibilities

Director's responsibilities for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under the law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the company and of the profit or loss of the company for that year.

In preparing these financial statements the directors are required to:

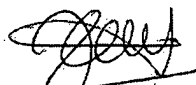
- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable the director to ensure that the financial statements comply with the Companies Act 2006. The director is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 29.12.2020 and signed on its behalf by:



Evaline Sophie Joubert

Director (appointed on 14.11.2018)

The Business Programme Limited
Amended Statement of comprehensive income
for the year ended 30.09.2019

	Notes	2 019 \$	2 018 \$
Turnover	1	-	60 903
Direct Expenses		(99 246)	-
Gross profit		(99 246)	60 903
Administrative expenses	2	(119 788)	(458 218)
Other operating income	3	772	818 969
Operating (loss)/profit		(218 262)	421 654
Profit (Loss) on ordinary activities before finance charges		(218 262)	421 654
Interest Income		63 099	72 397
(Loss)/profit on ordinary activities before taxation		(155 163)	494 051
(Loss)/profit for the financial year		(155 163)	494 051

'Notes' designates the corresponding entry in the Detailed Income Statement

The Business Programme Limited

Registered number: 06384916

**Amended Statement of financial position
as at 30.09.2019**

	Notes	2 019 \$	2 019 \$	2 018 \$	2 018 \$
Current assets					
Debtors	3	4 901 062		4 476 073	
Cash at bank and in hand		635 019		131 973	
		<u>5 536 081</u>		<u>4 608 046</u>	
Creditors: amounts falling due within one year	4	(3 002 174)		(3 002 969)	
Net current assets			<u>2 533 907</u>		<u>1 605 077</u>
Total assets less current liabilities			<u>2 533 907</u>		<u>1 605 077</u>
Creditors: amounts falling due after more than one year	5		(2 626 731)		(1 542 738)
Accruals and deferred income			(44 385)		(44 385)
Net (liabilities)/assets			<u>(137 209)</u>		<u>17 954</u>
Capital and reserves					
Called up share capital	6		3		3
Profit and loss account	7		(137 212)		17 951
Other reserve			-		-
Shareholder's funds			<u>(137 209)</u>		<u>17 954</u>

a. For the year under review the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to the small companies regime.

b. The members have not required the company to obtain an audit of in accordance with section 476 of the Companies Act 2006.

c. The directors acknowledge their responsibility for:

(1) Ensuring the company keeps accounting records which comply with Section 386; and

(2) Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit or loss for the financial year, in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

d. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.



Evyline Sophie Joubert

Director (appointed on 14.11.2018)

Approved by the board on 29.12.2020

The Business Programme Limited
Amended Notes to the financial statements
for the year ended 30.09.2019

1 Statement of compliance

These financial statements have been prepared under the historical cost convention and in compliance with the provisions of FRS 102, Section 1A, "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

2 Accounting policies

Basis of preparation

The Financial Statements have been prepared under the historical cost basis.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (effective September 2015) as at 1 October 2016.

Turnover

Turnover represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date.

3 Debtors		2 019	2 018
		\$	\$
Trade debtors		2 325 794	2 325 794
Other debtors		2 575 268	2 150 279
		<hr/> 4 901 062	<hr/> 4 476 073
4 Creditors: amounts falling due within one year		2 019	2 018
		\$	\$
Trade creditors		3 046 559	3 047 354
5 Creditors: amounts falling due after one year		2 019	2 018
		\$	\$
Other creditors		2 626 731	1 542 738
6 Share capital	Nominal value	2 019	2 018
		Number	\$
Allotted, called up and fully paid:			\$
Ordinary shares	\$1.58 each	2	3

The Business Programme Limited
Amended Notes to the financial statements
for the year ended 30.09.2019

7 Profit and loss account	2 019
	S
At 01.10.2018	17 951
Profit/(Loss) for the year	(155 163)
At 30.09.2019	(137 212)

8 Transition to FRS 102

These are the first financial statements that comply with FRS 102. The company transitioned to FRS 102 on 01 October 2016.

Reconciliation of equity

Transitional adjustments connected with reclassification of reserves were implemented.

Reconciliation of profit or loss for the year

No transitional adjustments were required.

The Business Programme Limited
Amended Detailed Income Statement
for the year ended 30.09.2019

	2 019 \$	2 018 \$
1 Turnover		
<i>Agents Commissions Received</i>	<u>-</u>	<u>60 903</u>
	-	60 903
2 Direct Expenses	(99 246)	-
Gross profit	(99 246)	60 903
3 Administrative expenses		
<i>Bank Charges</i>	(11 630)	(14 013)
<i>DHL and Postages</i>	(76)	(160)
<i>Exchange Loss</i>	(18 575)	(2 714)
<i>Interest Expense</i>	(52 193)	(45 803)
<i>Legal and Professional Fees</i>	(4 837)	(4 355)
<i>Accountant Fees</i>	(5 865)	-
<i>Penalty</i>	(257)	-
<i>Tax Return</i>	(327)	-
<i>Write-off of Accounts Receivable</i>	-	(249 457)
<i>Other expenses</i>	-	(140 630)
<i>Conversion</i>	(13 646)	-
<i>Staff Salary</i>	<u>(12 382)</u>	<u>(1 086)</u>
	(119 788)	(458 218)
4 Other operating income		
<i>Exchange Gain</i>	<u>772</u>	<u>818 969</u>
	772	818 969
Operating (loss)/profit	(218 262)	421 654
Interest Income	63 099	72 397
(Loss)/profit on ordinary activities before taxation	<u>(155 163)</u>	<u>494 051</u>
(Loss)/profit for the financial year	<u>(155 163)</u>	<u>494 051</u>