

Registered number  
07158070

K.J.W.Education Services Limited

Report and Unaudited Accounts

28 February 2019

**K.J.W.Education Services Limited****Registered number:** 07158070**Balance Sheet****as at 28 February 2019**

	Notes	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	2	106	106
<b>Current assets</b>			
Debtors	3	1,350	1,174
Cash at bank and in hand		12,133	10,272
		<u>13,483</u>	<u>11,446</u>
<b>Creditors: amounts falling due within one year</b>	4	(12,753)	(10,630)
<b>Net current assets</b>		<u>730</u>	<u>816</u>
<b>Total assets less current liabilities</b>		<u>836</u>	<u>922</u>
<b>Provisions for liabilities</b>		(20)	(20)
<b>Net assets</b>		<u><u>816</u></u>	<u><u>902</u></u>
<b>Capital and reserves</b>			
Called up share capital		1	1
Profit and loss account		815	901
<b>Shareholder's funds</b>		<u><u>816</u></u>	<u><u>902</u></u>

The director is satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Director

Approved by the board on 16 October 2019

# **K.J.W.Education Services Limited**

## **Notes to the Accounts**

**for the year ended 28 February 2019**

### **1 Accounting policies**

#### ***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

#### ***Turnover***

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the rendering of services. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

#### ***Tangible fixed assets***

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Fixtures, fittings, tools and equipment	over 3 years
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#### ***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

#### ***Creditors***

Short term creditors are measured at transaction price (which is usually the invoice price). Loans are recognised at transaction price net of any transaction costs.

#### ***Taxation***

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference. Current and deferred tax assets and liabilities are not discounted.

## 2 Tangible fixed assets

	Plant and machinery etc £
<b>Cost</b>	
At 1 March 2018	3,354
At 28 February 2019	<u>3,354</u>
<b>Depreciation</b>	
At 1 March 2018	3,248
At 28 February 2019	<u>3,248</u>
<b>Net book value</b>	
At 28 February 2019	<u>106</u>
At 28 February 2018	106

3 Debtors	2019 £	2018 £
Trade debtors	1,350	876
Other debtors - prepayments	-	298
	<u>1,350</u>	<u>1,174</u>

4 Creditors: amounts falling due within one year	2019 £	2018 £
Corporation tax	461	1,840
Other taxes and social security costs	254	(25)
Other creditors - Directors account	7,405	8,220
Accruals	4,633	595
	<u>12,753</u>	<u>10,630</u>

## 5 Other information

K.J.W.Education Services Limited is a private company limited by shares and incorporated in England. Its registered office is: 46 Springmeadow Lane, Uppermill, Saddleworth, OLDHAM OL3 6HH

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.