

Company Registration No. 03961278 (England and Wales)

**BYTESIZE LEARNING LTD.**  
**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**  
**PAGES FOR FILING WITH REGISTRAR**

# BYTESIZE LEARNING LTD.

## COMPANY INFORMATION

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<b>Directors</b>	Mr S J Cordingley Mrs K Cordingley
<b>Secretary</b>	Mrs K Cordingley
<b>Company number</b>	03961278
<b>Registered office</b>	15 The Heathers Bamber Bridge Preston Lancashire PR5 8LJ
<b>Accountants</b>	Ormerod Rutter Limited The Oakley Kidderminster Road Droitwich Worcestershire WR9 9AY
<b>Bankers</b>	HSBC Bank Plc 49a Fishergate Preston Lancashire PR1 8BQ

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# BYTESIZE LEARNING LTD.

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## **BYTESIZE LEARNING LTD.**

### **ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF BYTESIZE LEARNING LTD. FOR THE YEAR ENDED 31 MARCH 2022**

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In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Bytesize Learning Ltd. for the year ended 31 March 2022 which comprise, the balance sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Institute of Chartered Accountants in England and Wales (ICAEW), we are subject to its ethical and other professional requirements which are detailed at <http://www.icaew.com/en/members/regulations-standards-and-guidance>.

This report is made solely to the Board of Directors of Bytesize Learning Ltd., as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Bytesize Learning Ltd. and state those matters that we have agreed to state to the Board of Directors of Bytesize Learning Ltd., as a body, in this report in accordance with ICAEW Technical Release 07/16 AAF. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bytesize Learning Ltd. and its Board of Directors as a body, for our work or for this report.

It is your duty to ensure that Bytesize Learning Ltd. has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and loss of Bytesize Learning Ltd.. You consider that Bytesize Learning Ltd. is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Bytesize Learning Ltd.. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

**Ormerod Rutter Limited**

23 November 2022

**Chartered Accountants**

The Oakley  
Kidderminster Road  
Droitwich  
Worcestershire  
WR9 9AY

# BYTESIZE LEARNING LTD.

## BALANCE SHEET

AS AT 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	3	2		750	
Cash at bank and in hand		-		9,605	
		<u>2</u>		<u>10,355</u>	
<b>Creditors: amounts falling due within one year</b>	4	-		(9,541)	
		<u>-</u>		<u>(9,541)</u>	
<b>Net current assets</b>			2		814
			<u>2</u>		<u>814</u>
<b>Capital and reserves</b>					
Called up share capital	5		2		2
Profit and loss reserves			-		812
			<u>2</u>		<u>812</u>
<b>Total equity</b>			<u>2</u>		<u>814</u>

The directors of the company have elected not to include a copy of the profit and loss account within the financial statements.

For the financial year ended 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the board of directors and authorised for issue on 23 November 2022 and are signed on its behalf by:

Mr S J Cordingley  
**Director**

**Company Registration No. 03961278**

# BYTESIZE LEARNING LTD.

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Company information

Bytesize Learning Ltd. is a private company limited by shares incorporated in England and Wales. The registered office is 15 The Heathers, Bamber Bridge, Preston, Lancashire, PR5 8LJ.

#### 1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for services provided in the normal course of business, and is shown net of VAT.

Revenue from the provision of services is recognised by reference to the stage of completion, when the costs incurred and costs to complete can be estimated reliably.

#### 1.3 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computer equipment 33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is credited or charged to profit or loss.

### 2 Employees

The average monthly number of persons (including directors) employed by the company during the year was: 2 (2020 - 2).

### 3 Debtors

	2022	2021
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Other debtors	2	750
	<u>          </u>	<u>          </u>

# BYTESIZE LEARNING LTD.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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<b>4</b>	<b>Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Trade creditors	-	4,200
	Other creditors	-	5,341
		<hr/>	<hr/>
		-	9,541
		<hr/> <hr/>	<hr/> <hr/>
<b>5</b>	<b>Called up share capital</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	<b>Ordinary share capital</b>		
	<b>Issued and not fully paid</b>		
	2 Ordinary A of £1 each	2	2
		<hr/>	<hr/>
		2	2
		<hr/> <hr/>	<hr/> <hr/>
<b>6</b>	<b>Ultimate controlling party</b>		
	The ultimate controlling party is Mr S J Cordingley and Mrs K Cordingley.		

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.