

**Unaudited Financial Statements
for the Year Ended 28 February 2021
for
A Case For Coaching Ltd**

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for the Year Ended 28 February 2021**

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A Case For Coaching Ltd

**Company Information
for the Year Ended 28 February 2021**

DIRECTOR: P V M Case

REGISTERED OFFICE: 65 Pevensey Way
Frimley
Camberley
Surrey
GU16 9UU

REGISTERED NUMBER: 11832277 (England and Wales)

ACCOUNTANTS: Butt Miller
Chartered Accountants
92 Park Street
Camberley
Surrey
GU15 3NY

A Case For Coaching Ltd (Registered number: 11832277)

**Statement of Financial Position
28 February 2021**

| | Notes | 2021 £ | 2020 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Intangible assets | 4 | 419 | - |
| Tangible assets | 5 | <u>1,448</u> | <u>-</u> |
| | | <u>1,867</u> | <u>-</u> |
| CURRENT ASSETS | | | |
| Debtors | 6 | 1,717 | 675 |
| Cash at bank | | <u>17,532</u> | <u>4,825</u> |
| | | 19,249 | 5,500 |
| CREDITORS | | | |
| Amounts falling due within one year | 7 | <u>(6,958)</u> | <u>(4,505)</u> |
| NET CURRENT ASSETS | | <u>12,291</u> | <u>995</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | 14,158 | 995 |
| PROVISIONS FOR LIABILITIES | | <u>(275)</u> | <u>-</u> |
| NET ASSETS | | <u>13,883</u> | <u>995</u> |
| CAPITAL AND RESERVES | | | |
| Called up share capital | | 300 | 200 |
| Retained earnings | | <u>13,583</u> | <u>795</u> |
| | | <u>13,883</u> | <u>995</u> |

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the director and authorised for issue on 7 October 2021 and were signed by:

P V M Case - Director

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 28 February 2021**

1. STATUTORY INFORMATION

A Case For Coaching 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.

The presentation currency of the financial statements is the Pound Sterling (£).

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The previous accounting period was the first since incorporation and as such was longer than a year. As a result, the comparative amounts presented in the financial statements (including the notes) are not entirely comparable.

Turnover

Turnover represents the value of services provided under contracts to the extent that there is a right to consideration and is recorded at the value of the consideration due. Where a contract has only been partially completed at the statement of financial position date, turnover represents the value of the service provided to date based on a proportion of the total expected consideration at completion. Where payments are received from customers in advance of services provided, the amounts are recorded as deferred income and as part of creditors due within one year.

Intangible assets

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of five years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

Taxation for the year 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 statement of financial position date.

Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the statement of financial position date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

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.

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 1 (2020 - 1) .

4. **INTANGIBLE FIXED ASSETS**

| | Other intangible assets £ |
|-----------------------|------------------------------------|
| COST | |
| Additions | 438 |
| At 28 February 2021 | <u>438</u> |
| AMORTISATION | |
| Charge for year | 19 |
| At 28 February 2021 | <u>19</u> |
| NET BOOK VALUE | |
| At 28 February 2021 | <u><u>419</u></u> |

5. **TANGIBLE FIXED ASSETS**

| | Computer equipment £ |
|-----------------------|----------------------------|
| COST | |
| Additions | 1,607 |
| At 28 February 2021 | <u>1,607</u> |
| DEPRECIATION | |
| Charge for year | 159 |
| At 28 February 2021 | <u>159</u> |
| NET BOOK VALUE | |
| At 28 February 2021 | <u><u>1,448</u></u> |

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

| | 2021 £ | 2020 £ |
|--------------------------------|--------------|------------|
| Trade debtors | 1,250 | - |
| Prepayments and accrued income | 467 | 675 |
| | <u>1,717</u> | <u>675</u> |

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

| | 2021 £ | 2020 £ |
|------------------------------|--------------|--------------|
| Tax | 2,626 | 890 |
| Other creditors | 132 | 3,000 |
| Director's loan account | 641 | 140 |
| Accruals and deferred income | 3,559 | 475 |
| | <u>6,958</u> | <u>4,505</u> |

Notes to the Financial Statements - continued
for the Year Ended 28 February 2021

8. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the year ended 28 February 2021 and the period ended 28 February 2020:

| | 2021 £ | 2020 £ |
|--------------------------------------|--------------|--------------|
| P V M Case | | |
| Balance outstanding at start of year | (140) | - |
| Amounts advanced | 140 | - |
| Amounts repaid | (641) | (140) |
| Amounts written off | - | - |
| Amounts waived | - | - |
| Balance outstanding at end of year | <u>(641)</u> | <u>(140)</u> |

The above loan is unsecured, interest free and repayable on demand.

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.