

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018  
FOR  
EAC LANGUAGE CENTRES (UK) LIMITED**

Richards Associates Limited  
Chartered Accountants  
North Lodge  
Hawkesyard  
Armitage Lane  
Rugeley  
Staffordshire  
WS15 1PS

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FOR THE YEAR ENDED 31 AUGUST 2018**

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**EAC LANGUAGE CENTRES (UK) LIMITED**

**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 AUGUST 2018**

<b>DIRECTORS:</b>	Karen Smith-Watson Michael Tunney Gemma Lynch Mark Bush
<b>SECRETARY:</b>	Karen Smith-Watson
<b>REGISTERED OFFICE:</b>	British Study Centres Limited 62-66 George Street Edinburgh EH2 2LR
<b>REGISTERED NUMBER:</b>	SC262077 (Scotland)
<b>ACCOUNTANT:</b>	Richards Associates Limited Chartered Accountants North Lodge Hawkesyard Armitage Lane Rugeley Staffordshire WS15 1PS

**ABRIDGED BALANCE SHEET**  
**31 AUGUST**  
**2018**

	Notes	31.8.18 £	31.8.17 £
<b>CURRENT ASSETS</b>			
Debtors		<u>200</u>	<u>200</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>200</u>	<u>200</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	3	<u>200</u>	<u>200</u>
<b>SHAREHOLDERS' FUNDS</b>		<u>200</u>	<u>200</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2018.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2018 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and 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 of Part 15 of the Companies Act 2006 relating to small companies.

All the members have consented to the preparation of an abridged Income Statement and an abridged Balance Sheet for the year ended 31 August 2018 in accordance with Section 444(2A) of the Companies Act 2006.

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 31 May 2019 and were signed on its behalf by:

Karen Smith-Watson - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2018****1. STATUTORY INFORMATION**

EAC Language Centres (UK) Limited is a private company, limited by shares , registered in Scotland.

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 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.

**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 balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet 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.

**3. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31.8.18	31.8.17
		£1	£	£
200	Ordinary share capital	£1	<u>200</u>	<u>200</u>

**4. ULTIMATE PARENT COMPANY**

BSC Group Limited acquired 100% of the issued share capital in Experience English Limited (the parent company) in July 2017 and is the ultimate parent company. BSC Group Limited is a company registered in England and Wales with its registered office at 47 Cromwell Road, Hove, East Sussex, BN3 3ER. The consolidated financial statements are publicly available

**5. ULTIMATE CONTROLLING PARTY**

Michael Tunney, director, is the ultimate controlling party by virtue of his 100% shareholding in the ultimate parent company.