**Eva Business Learning Limited** 

**Registered number:** 04918086

**Balance Sheet** 

as at 30 September 2019

N	lotes		2019		2018
			£		£
<b>Current assets</b>					
Debtors	4	-		1,271	
Cash at bank and in hand		1		18,776	
		1		20,047	
Creditors: amounts falling due within one year	<b>9</b> 5	(6)		(20,037)	
Net current (liabilities)/assets			(5)		10
Net (liabilities)/assets		-	(5)	-	10
Capital and reserves					
Called up share capital			10		10
Profit and loss account			(15)		-
Shareholders' funds		-	(5)	-	10

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

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

The directors acknowledge their 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 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.

Malcolm Eva

Director

Approved by the board on 10 December 2019

# Eva Business Learning Limited Notes to the Accounts for the year ended 30 September 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.

### **Turnover**

Turnover represents the value, net of value added tax, of services provided to customers.

# Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation has been computed to write off the cost of tangible fixed assets over their expected useful lives using the following rates

Office equipment

over 3 years

### **Debtors**

Debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are recognised at transaction price including any transaction costs.

# **Creditors**

Creditors are measured at transaction price (which is usually the invoice price).

# **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. 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 differences.

2	Employees	2019 Number	2018 Number
	Average number of persons employed by the company	2	2

### 3 Tangible fixed assets

	Cost		
	At 1 October 2018		1,256
	Disposals		(1,256)
	At 30 September 2019		
	Depreciation		
	At 1 October 2018		1,256
	On disposals		(1,256)
	At 30 September 2019		
	Net book value		
	At 30 September 2019		
4	Debtors	2019	2018
		£	£
	Trade debtors		1,271
5	Creditors: amounts falling due within one year	2019	2018
		£	£
	Trade creditors	-	1,100
	Corporation tax	-	3,291
	Directors' loan accounts	6	15,646
		6	20,037

# **6** Other information

Eva Business Learning Limited is a private company limited by shares and incorporated in England. Its registered office is:

2 Springhill

Stroud

Gloucestershire

GL5 1TN