

**Bespoke Training Solutions
Limited Filleted Accounts
Cover**

Bespoke Training Solutions Limited

Company No. 05064692

**Information for Filing with The
Registrar**

31 March 2023

**Bespoke Training Solutions
Limited Directors Report
Registrar**

The Directors present their report and the accounts for the year ended 31 March

Principal activities

The principal activity of the company during the year under review was other education not elsewhere classified.

Directors

The Directors who served at any time during the year were as follows:

J. Scholes
L. Todd

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006.

Signed on behalf of the board

L. Todd
Director
11 December 2023

**Bespoke Training Solutions
Limited Balance Sheet
Registrar
at 31 March 2023
Company 05064692**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	4	1,842	797
		<u>1,842</u>	<u>797</u>
Current assets			
Debtors	5	113,533	137,509
Cash at bank and in hand		388,804	352,065
		<u>502,337</u>	<u>489,574</u>
Creditors: Amount falling due within one	6	(121,733)	(91,284)
Net current assets		<u>380,604</u>	<u>398,290</u>
Total assets less current		<u>382,446</u>	<u>399,087</u>
Net assets		<u>382,446</u>	<u>399,087</u>
Capital and reserves			
Called up share capital		100	98
Profit and loss account	8	382,346	398,989
Total equity		<u>382,446</u>	<u>399,087</u>

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

For the year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

As permitted by section 444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's profit and loss account.

Approved by the board on 11 December
And signed on its behalf by:

L. Todd
Director
11 December 2023

**Bespoke Training Solutions
Limited Notes to the
Accounts Registrar
for the year ended 31 March 2023**

1 General information

Its registered number is: 05064692

Its registered office is:

1 The Mews

Little Brunswick Street

Huddersfield

HD1 5JL

The accounts have been prepared in accordance with FRS 102 Section 1A - The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018) and the Companies Act 2006.

2 Accounting policies

Turnover

Turnover is measured at the fair value of the consideration received or receivable. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

Revenue from the sale of goods is recognised when all the following conditions are satisfied:

- the Company has transferred to the buyer the significant risks and rewards of ownership of the goods;
 - the Company retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
 - the amount of revenue can be measured reliably;
 - it is probable that the economic benefits associated with the transaction will flow to the Company;
- and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Specifically, revenue from the sale of goods is recognised when goods are delivered and legal title is passed.

Tangible fixed assets and

Tangible fixed assets held for the company's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

At each balance sheet date, the company reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss.

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

Furniture, fittings and	25% Reducing Balance
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Taxation

Income tax expense represents the tax currently payable.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the profit and loss account because of items of income or expense that are taxable or deductible in other years and items that are never taxable or deductible. The Company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less impairment losses for bad and doubtful debts.

Trade and other creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Defined contribution pensions

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations.

The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

3 Employees

	2023 Number	2022 Number
The average monthly number of employees (including directors) during the year was:	5	3

4 Tangible fixed assets

	Plant and machiner y £	Fixtures, fittings and equipme nt £	Total £
Cost or revaluation			
At 1 April 2022	2,920	26,771	29,691
Additions	-	2,079	2,079
At 31 March 2023	2,920	28,850	31,770
Depreciation			
At 1 April 2022	2,904	25,990	28,894
Charge for the year	4	1,030	1,034
At 31 March 2023	2,908	27,020	29,928
Net book values			
At 31 March 2023	12	1,830	1,842
At 31 March 2022	16	781	797

5 Debtors

	2023	2022
	£	£
Trade debtors	57,569	26,945
Loans to directors	55,488	110,564
Other debtors	476	-
	<u>113,533</u>	<u>137,509</u>

6 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,976	-
Taxes and social security	102,757	65,262
Loans from directors	-	26,022
	<u>121,733</u>	<u>91,284</u>

7 Share Capital

50 A Ordinary Shares, 48 B Ordinary Shares, 1 C Ordinary Share and 1 D

8 Reserves

Profit and loss account - includes all current and prior period retained profits and losses.

9 Dividends

	2023	2022
	£	£
Dividends for the period:		
Dividends paid in the period	287,416	187,720
	<u>287,416</u>	<u>187,720</u>
Dividends by type:		
Equity dividends	287,416	187,720
	<u>287,416</u>	<u>187,720</u>