Registered number: 8994921

BREAKTHROUGH MH LTD
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

DEB Chartered Accountants

Breakthrough MH Ltd
Unaudited Financial Statements
For The Year Ended 30 April 2019

Contents

	Page
Balance Sheet	1—2
Notes to the Financial Statements	3—6

Breakthrough MH Ltd
Balance Sheet
As at 30 April 2019

Registered number: 8994921

	Notes	2019 £	2019 £	2018 £	2018 £
FIXED ASSETS					
Tangible Assets	**3**		1,194		1,592
			1,194		1,592
CURRENT ASSETS					
Debtors	**4**	74,081		63,734	
Cash at bank and in hand		100,969		91,737	
		175,050		155,471	
Creditors: Amounts Falling Due Within One Year	**5**	(64,878)		(34,372)	
NET CURRENT ASSETS (LIABILITIES)			110,172		121,099
TOTAL ASSETS LESS CURRENT LIABILITIES			111,366		122,691
PROVISIONS FOR LIABILITIES					
Deferred Taxation	**6**		(227)		(264)
NET ASSETS			111,139		122,427
CAPITAL AND RESERVES					
Called up share capital	**7**		2		2
Profit and Loss Account			111,137		122,425
SHAREHOLDERS' FUNDS			111,139		122,427

For the year ending 30 April 2019 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- 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 Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies' regime.
- The company has taken advantage of section 444(1) of the Companies Act 2006 and opted not to deliver to the registrar a copy of the company's Profit and Loss Account.

On behalf of the board

Mr Anthony Russell

31/01/2020

The notes on pages 3 to 6 form part of these financial statements.

1. Accounting Policies

1.1. Basis of Preparation of Financial Statements

The financial statements are prepared under the historical cost convention and in accordance with the FRS 102 Section 1A Small Entities - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

1.2. Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

1.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computer Equipment	25% reducing balance

1.4. Taxation

Income tax expense represents the sum of the tax currently payable and deferred tax.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from profit as reported in the statement of comprehensive income because of items of income or expense that are taxable or deductible in other year 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.

Deferred tax is recognised on timing differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit. Deferred tax liabilities are generally recognised for all taxable timing differences. Deferred tax assets are generally recognised for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible timing differences can be utilised. The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realised, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period. Deferred tax liabilities are presented within provisions for liabilities and deferred tax assets within debtors. The measurement of deferred tax liabilities and asset reflects the tax consequences that would follow from the manner in which the Company expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Current or deferred tax for the year is recognised in profit or loss, except when they related to items that are recognised in other comprehensive income or directly in equity, in which case, the current and deferred tax is also recognised in other comprehensive income or directly in equity respectively.

1.5. Registrar Filing Requirements

The company has taken advantage of Companies Act 2006 section 444(1) and opted not to file the profit and loss account, directors report, and notes to the financial statements relating to the profit and loss account. The notes which are not included have been hidden but original note numbering has remained the same for those that are present.

2. Average Number of Employees

Average number of employees, including directors, during the year was as follows:

	2019	2018
Office and administration	2	2
	2	2

3. Tangible Assets

	Computer Equipment
	£
Cost	
As at 1 May 2018	3,415
As at 30 April 2019	3,415
Depreciation	
As at 1 May 2018	1,823
Provided during the period	398
As at 30 April 2019	2,221
Net Book Value	
As at 30 April 2019	1,194
As at 1 May 2018	1,592

4. Debtors

	2019	2018
	£	£
Due within one year		
Trade debtors	48,000	37,000
S455 tax debtor	5,498	2,960
Directors' loan accounts	20,583	23,774
	74,081	63,734

5. Creditors: Amounts Falling Due Within One Year

	2019	2018
	£	£
Corporation tax	54,780	23,616
VAT	7,588	8,882
Wages creditor	1,430	1,404
Expenses	934	428
Accruals and deferred income	146	42
	64,878	34,372

6. Deferred Taxation

The provision for deferred taxation is made up of accelerated capital allowances

	2019	2018
	£	£
Deferred tax	227	264
	227	264

7. Share Capital

	2019	2018
Allotted, Called up and fully paid	2	2

8. Directors Advances, Credits and Guarantees

Included within Debtors are the following loans to directors:

	As at 1 May 2018	Amounts advanced	Amounts repaid	Amounts written off	As at 30 April 2019
	£	£	£	£	£
Mr Anthony Russell	(23,774)	-	-	-	(20,582)

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

Dividends paid to directors

	2019	2018
	£	£
Mrs Angela Russell	64,733	61,070
Mr Anthony Russell	64,733	56,232

9. **Dividends**

	2019	2018
	£	£
On equity shares:		
Interim dividend paid	129,466	117,302
	129,466	117,302

10. **Ultimate Controlling Party**

The company's ultimate controlling party is Mr A & Mrs A Russell by virtue of their ownership of 100% of the issued share capital in the company.

11. **General Information**

Breakthrough MH Ltd Registered number 8994921 is a limited by shares company incorporated in England & Wales. The Registered Office is DEB House, 19 Middlewoods Way, Carlton, Barnsley, South Yorkshire, S71 3HR.

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.