REGISTERED NUMBER: 12372021 (England and Wales)

Unaudited Financial Statements

for the Period 1 January 2021 to 31 January 2022

for

TM HIGHER LIMITED

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for the Period 1 January 2021 to 31 January 2022

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Company Information
for the Period 1 January 2021 to 31 January 2022

DIRECTORS:	M C Riley R M Sheppard
REGISTERED OFFICE:	Station House Station Approach East Horsley Surrey KT24 6QX
REGISTERED NUMBER:	12372021 (England and Wales)
ACCOUNTANTS:	Russell & Co Station House Station Approach East Horsley Leatherhead Surrey KT24 6QX

Balance Sheet
31 January 2022

	Notes	2022 £	£	2020 £	£
FIXED ASSETS					
Tangible assets	4		-		18,955
CURRENT ASSETS					
Debtors	5	**1,750**		181	
Cash at bank		**-**		1,722	
		1,750		1,903	
CREDITORS					
Amounts falling due within one year	6	**15,473**		13,320	
NET CURRENT LIABILITIES			**(13,723)**		(11,417)
TOTAL ASSETS LESS CURRENT LIABILITIES			**(13,723)**		7,538
CREDITORS					
Amounts falling due after more than one year	7		**-**		14,801
NET LIABILITIES			**(13,723)**		(7,263)
CAPITAL AND RESERVES					
Called up share capital			**1**		1
Retained earnings			**(13,724)**		(7,264)
SHAREHOLDERS' FUNDS			**(13,723)**		(7,263)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 January 2022 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

(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 notes form part of these financial statements

continued...

Balance Sheet - continued
31 January 2022

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 Board of Directors and authorised for issue on 9 September 2022 and were signed on its behalf by:

R M Sheppard - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

TM Higher Limited 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.

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.

Turnover
Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.
Plant and machinery etc - 25% on reducing balance

Taxation
Taxation for the period 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 period 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. EMPLOYEES AND DIRECTORS

The average number of employees during the period was NIL (2020 - NIL).

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery etc
	£
COST	
At 1 January 2021	**26,500**
Disposals	**(26,500)**
At 31 January 2022	**-**
DEPRECIATION	
At 1 January 2021	**6,545**
Eliminated on disposal	**(6,545)**
At 31 January 2022	**-**
NET BOOK VALUE	
At 31 January 2022	**-**
At 31 December 2020	19,955

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

	2022	2020
	£	£
Trade debtors	**-**	180
Other debtors	**1,750**	1
	1,750	181

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

	2022	2020
	£	£
Taxation and social security	**-**	220
Other creditors	**15,473**	13,100
	15,473	13,320

7. **CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022	2020
	£	£
Hire purchase contracts	**-**	14,801

Report of the Accountants to the Directors of
TM Higher Limited

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.

As described on the Balance Sheet you are responsible for the preparation of the financial statements for the period ended 31 January 2022 set out on pages two to six and you consider that the company is exempt from an audit.

In accordance with your instructions, we have compiled these unaudited financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and information and explanations supplied to us.

Russell & Co
Station House
Station Approach
East Horsley
Leatherhead
Surrey
KT24 6QX

9 September 2022

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.