REGISTERED NUMBER: 12836607 (England and Wales)

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

FOR

EVOLVE TUTORING LIMITED

EVOLVE TUTORING LIMITED (REGISTERED NUMBER: 12836607)

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FOR THE YEAR ENDED 31 AUGUST 2022

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COMPANY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2022

DIRECTOR:	Mrs A K Khosla
REGISTERED OFFICE:	2 Cedargrove Hagley Stourbridge West Midlands DY9 0DR
REGISTERED NUMBER:	12836607 (England and Wales)
ACCOUNTANTS:	Ashcrofts Accountants Limited 2 Cedargrove Hagley Stourbridge West Midlands DY9 0DR
BANKERS:	HSBC Bank plc PO Box 28 328 High Street West Bromwich West Midlands B70 8DJ

BALANCE SHEET
31 AUGUST 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	4	485	606
CURRENT ASSETS			
Cash at bank		7,138	6,232
CREDITORS			
Amounts falling due within one year	5	(6,754)	(5,467)
NET CURRENT ASSETS		384	765
TOTAL ASSETS LESS CURRENT LIABILITIES		869	1,371
PROVISIONS FOR LIABILITIES	6	(92)	(115)
NET ASSETS		777	1,256
CAPITAL AND RESERVES			
Called up share capital	7	100	100
Retained earnings	8	677	1,156
SHAREHOLDERS' FUNDS		777	1,256

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges her 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 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 director and authorised for issue on 10 August 2023 and were signed by:

Mrs A K Khosla - Director

The notes form part of these financial statements

1. STATUTORY INFORMATION

Evolve Tutoring 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.

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. EMPLOYEES AND DIRECTORS

The average number of employees during the year was NIL (2021 - NIL).

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4. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment £
COST	
At 1 September 2021 and 31 August 2022	757
DEPRECIATION	
At 1 September 2021	151
Charge for year	121
At 31 August 2022	272
NET BOOK VALUE	
At 31 August 2022	485
At 31 August 2021	606

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Corporation tax	1,224	761
Directors' loan accounts	4,917	3,913
Accruals and deferred income	613	793
	6,754	5,467

6. PROVISIONS FOR LIABILITIES

	2022 £	2021 £
Deferred tax	92	115

	Deferred tax £
Balance at 1 September 2021	115
Charged during the period	(23)
Balance at 31 August 2022	92

7. CALLED UP SHARE CAPITAL

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
100	Ordinary	£1	100	100

continued...

8. RESERVES

	Retained earnings £
At 1 September 2021	1,156
Profit for the year	5,121
Dividends	(5,600)
At 31 August 2022	677

9. DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES

At 31 August 2022, there was a loan from Mrs A K Khosla of £4,917 (2021: £3,913). This unsecured loan is interest free and repayable on demand.

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.