

**Unaudited Financial Statements**  
**for the Period 1 October 2019 to 31 March 2021**  
**for**  
**CM Pearson Limited**

**CM Pearson Limited (Registered number: 10369537)**

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for the Period 1 October 2019 to 31 March 2021**

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**DIRECTOR:** C Pearson

**REGISTERED OFFICE:** 2 Beverley Close  
Camberley  
Surrey  
GU15 1HF

**REGISTERED NUMBER:** 10369537 (England and Wales)

**ACCOUNTANTS:** Butt Miller  
Chartered Accountants  
92 Park Street  
Camberley  
Surrey  
GU15 3NY

**CM Pearson Limited (Registered number: 10369537)**

**Statement of Financial Position  
31 March 2021**

	Notes	2021 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	4	2,138	-
<b>CURRENT ASSETS</b>			
Debtors	5	2,404	-
Cash at bank and in hand		<u>12,639</u>	<u>100</u>
		15,043	100
<b>CREDITORS</b>			
Amounts falling due within one year	6	<u>(4,996)</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>10,047</u>	<u>100</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,185</u>	<u>100</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
Retained earnings		<u>12,085</u>	<u>-</u>
		<u>12,185</u>	<u>100</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The director acknowledges his 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 17 June 2021 and were signed by:

C Pearson - Director

**Notes to the Financial Statements  
for the Period 1 October 2019 to 31 March 2021**

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1. **STATUTORY INFORMATION**

CM Pearson 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.

The presentation currency of the financial statements is the Pound Sterling (£).

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.

The accounting year has been extended to bring it in line with the tax year, this means that the amounts presented in the financial statements are not entirely comparable.

**Turnover**

Turnover is measured at the fair value of the consideration received or receivable, excluding discounts, rebates.

**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 - 25% on cost

**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 statement of financial position date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at statement of financial position 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.

**Going concern**

In light of the Covid-19 pandemic and its impact upon the industry the directors have reconsidered the going concern assumption as it relates to the company. After making enquiries, the directors have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the period was 1 (2019 - 1) .

Notes to the Financial Statements - continued  
for the Period 1 October 2019 to 31 March 2021

4. **TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
Additions	2,530
At 31 March 2021	<u>2,530</u>
<b>DEPRECIATION</b>	
Charge for period	392
At 31 March 2021	<u>392</u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	<u><u>2,138</u></u>

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

	2021 £	2019 £
Trade debtors	1,320	-
Directors' current accounts	<u>1,084</u>	-
	<u><u>2,404</u></u>	<u><u>-</u></u>

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

	2021 £	2019 £
Tax	2,776	-
Accrued expenses	<u>2,220</u>	-
	<u><u>4,996</u></u>	<u><u>-</u></u>

7. **DIRECTOR'S ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to a director subsisted during the period ended 31 March 2021 and the year ended 30 September 2019:

	2021 £	2019 £
<b>C Pearson</b>		
Balance outstanding at start of period	-	-
Amounts advanced	7,145	-
Amounts repaid	(6,061)	-
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of period	<u>1,084</u>	<u><u>-</u></u>

The above loan is unsecured, repayable on demand and where applicable, interest has been charged at the HMRC approved rate.

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.