

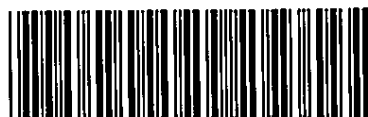
Registered number
04714409

Kougar Training and Development Limited

Abbreviated Accounts

31 March 2007

THURSDAY



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COMPANIES HOUSE

Kougar Training and Development Limited
Abbreviated Balance Sheet
as at 31 March 2007

	Notes	2007 £	2006 £
Fixed assets			
Tangible assets	2	1,952	1,266
Current assets			
Debtors		816	7,517
Cash at bank and in hand		27,319	46,826
		<u>28,135</u>	<u>54,343</u>
Creditors: amounts falling due within one year		<u>(8,355)</u>	<u>(10,330)</u>
Net current assets		19,780	44,013
Net assets		<u>21,732</u>	<u>45,279</u>
Capital and reserves			
Called up share capital	3	1	1
Profit and loss account		21,731	45,278
Shareholder's funds		<u>21,732</u>	<u>45,279</u>

The director is satisfied that the company is entitled to exemption under Section 249A(1) of the Companies Act 1985 and that no member or members have requested an audit pursuant to section 249B(2) of the Act

The director acknowledges her responsibilities for

- (i) ensuring that the company keeps proper accounting records which comply with Section 221 of the Companies Act 1985, and
- (ii) preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Section 226 of the Companies Act 1985, and which otherwise comply with the requirements of this Act relating to accounts, so far as applicable to the company

The accounts have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985



Mrs D Corbin
Director

Approved by the board on 3 October 2007

Kougar Training and Development Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2007

1 Accounting policies

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2005)

Turnover

Turnover represents the invoiced value of goods and services supplied by the company, net of value added tax and trade discounts

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives

Office equipment	25% reducing balance
Computer equipment	3 years, straight line basis

Deferred taxation

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse

2 Tangible fixed assets	£
Cost	
At 1 April 2006	2,860
Additions	1,337
	<hr/>
At 31 March 2007	4,197
Depreciation	
At 1 April 2006	1,594
Charge for the year	651
	<hr/>
At 31 March 2007	2,245
Net book value	
At 31 March 2007	<hr/> 1,952
At 31 March 2006	<hr/> 1,266

Kougar Training and Development Limited
Notes to the Abbreviated Accounts
for the year ended 31 March 2007

3 Share capital

			2007	2006
			£	£
Authorised				
Ordinary shares of £1 each			<u>100</u>	<u>100</u>
	2007	2006	2007	2006
	No	No	£	£
Allotted, called up and fully paid				
Ordinary shares of £1 each	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>