

Registered Number 04814319

ABC TRAINING & DEVELOPMENT LIMITED

Abbreviated Accounts

31 July 2008

## ABC TRAINING &amp; DEVELOPMENT LIMITED

Registered Number 04814319

## Balance Sheet as at 31 July 2008

	Notes	2008 £	2007 £
<b>Fixed assets</b>			
Tangible	2	21,042	28,560
Investments	3	<u>100</u>	<u>28,560</u>
Total fixed assets		21,142	28,560
<b>Current assets</b>			
Debtors		137,685	74,561
Cash at bank and in hand		24,435	162
Total current assets		<u>162,120</u>	<u>74,723</u>
<b>Creditors: amounts falling due within one year</b>		(131,487)	(113,269)
Net current assets		30,633	(38,546)
Total assets less current liabilities		<u>51,775</u>	<u>(9,986)</u>
Creditors: amounts falling due after one year		(31,291)	(22,692)
Total net Assets (liabilities)		20,484	(32,678)
<b>Capital and reserves</b>			
Called up share capital		100	100
Profit and loss account		<u>20,384</u>	<u>(32,778)</u>
Shareholders funds		<u>20,484</u>	<u>(32,678)</u>

- a. For the year ending 31 July 2008 the company was entitled to exemption under section 249A(1) of the Companies Act 1985.
- b. The members have not required the company to obtain an audit in accordance with section 249B(2) of the Companies Act 1985
- c. The directors acknowledge their responsibility for:
  - i. ensuring the company keeps accounting records which comply with Section 221; 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, and which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.
- d. The accounts have been prepared in accordance with the special provisions in Part VII of the Companies Act 1985 relating to small companies

Approved by the board on 05 December 2008

And signed on their behalf by:

Mr B Kench, Director

**This document was delivered using electronic communications and authenticated in accordance with section 707B(2) of the Companies Act 1985.**

**Notes to the abbreviated accounts**

For the year ending 31 July 2008

**1 Accounting policies**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007).

**Turnover**

Turnover represents amounts receivable for goods and services net of VAT and trade discounts.

**Depreciation**

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

Fixtures, Fittings & Equipment	15.00% Reducing Balance
Fixtures and Fittings	25.00% Straight Line
Motor Vehicles	25.00% Reducing Balance

**2 Tangible fixed assets**

Cost	£
At 31 July 2007	45,598
additions	1,348
disposals	
revaluations	
transfers	
At 31 July 2008	<u>46,946</u>
Depreciation	
At 31 July 2007	17,038
Charge for year	8,866
on disposals	
At 31 July 2008	<u>25,904</u>
Net Book Value	
At 31 July 2007	28,560
At 31 July 2008	<u>21,042</u>

**3 Investments (fixed assets)**

The company has had investment additions during the year amounting to £100 with a net book value at 31 July 2008 of £100 (2007 £nil).

**4 Transactions with directors**

At 31 July 2008 the company was indebted to its director, Mr B Kench by £3,967 (2007 £17,354). The loan is interest free with no fixed date for repayment.