

Registration number 04815741

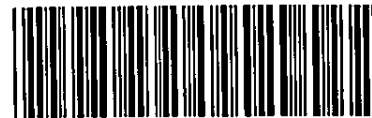
A & L Training Ltd

Directors' Report and Unaudited Financial Statements

for the Year Ended 30 June 2006

Armstrong Tomkins
26 Thingwall Road
Irby
Wirral
CH61 3UE

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A & L Training Ltd

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The following pages do not form part of the statutory financial statements

Detailed profit and loss account	13 to 15
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A & L Training Ltd
Officers and Advisers

Directors L P Kirkham-Bond
A J Edwards

Registered office 17 Brandon Street
Birkenhead
Merseyside
CH41 5HN

Accountants Armstrong Tomkins
26 Thingwall Road
Irby
Wirral
CH61 3UE

A & L Training Ltd
Directors' Report for the Year Ended 30 June 2006

The directors present their report and the financial statements for the year ended 30 June 2006

Principal activity

The principal activity of the company is the provision of training services

Directors

The directors who held office during the year were as follows

- L P Kirkham-Bond
- A J Edwards

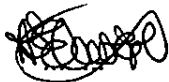
Election to dispense laying accounts

In accordance with s 252, Companies Act 1985, the company has elected to dispense with laying accounts before the members in general meeting. Members however, may by notice in writing to the company at its registered office require that accounts are laid before the members in general meeting.

Small company provisions

This report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies.

Approved by the Board and signed on its behalf by



A J Edwards
Director

Date 10/11/2006

**Accountants' Report to the Directors on the Unaudited Financial Statements of
A & L Training Ltd**

In order to assist you to fulfil your duties under the Companies Act 1985, we have compiled the financial statements of the company which comprise the Profit and Loss Account, the Balance Sheet, and the related notes from the accounting records and information and explanations you have given to us

This report is made to the Company's Board of Directors, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet as at 30 June 2006 your duty to ensure that the company has kept proper accounting records and to prepare financial statements that give a true and fair view under the Companies Act 1985. You consider that the company is exempt from the statutory requirement for an audit for the year.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not therefore express any opinion on the financial statements.


Armstrong Tomkins

26 Thingwall Road
Irby
Wirral
CH61 3UE

Date 10/11/08

A & L Training Ltd
Profit and Loss Account for the Year Ended 30 June 2006

	Note	2006 £	2005 £
Turnover		272 170	239.703
Cost of sales		(20 129)	(14.703)
Gross profit		<u>252 041</u>	<u>225.000</u>
Administrative expenses		(170.122)	(144.207)
Operating profit	2	<u>81.919</u>	<u>80.793</u>
Interest payable and similar charges		(115)	(231)
Profit on ordinary activities before taxation		<u>81.804</u>	<u>80.562</u>
Tax on profit on ordinary activities	5	(16.788)	(16.519)
Profit for the financial year	12	<u>65.016</u>	<u>64.043</u>
Profit and loss reserve brought forward		32	25.989
Dividends	6	(65,000)	(90.000)
Profit and loss reserve carried forward		<u><u>48</u></u>	<u><u>32</u></u>

The notes on pages 7 to 12 form an integral part of these financial statements

A & L Training Ltd
Balance Sheet as at 30 June 2006

		2006		2005	
	Note	£	£	£	£
Fixed assets					
Intangible assets	7		42,000		48,000
Tangible assets	8		<u>4,842</u>		<u>4,636</u>
			46,842		52,636
Current assets					
Debtors	9	39,319		3 265	
Cash at bank and in hand		<u>83</u>		<u>1 087</u>	
		39,402		4,352	
Creditors: Amounts falling due within one year	10	<u>(86,096)</u>		<u>(56,856)</u>	
Net current liabilities			<u>(46,694)</u>		<u>(52,504)</u>
Net assets			<u>148</u>		<u>132</u>
Capital and reserves					
Called up share capital	11		100		100
Profit and loss reserve	12		<u>48</u>		<u>32</u>
Equity shareholders' funds			<u>148</u>		<u>132</u>

The notes on pages 7 to 12 form an integral part of these financial statements

A & L Training Ltd

Balance Sheet as at 30 June 2006 (continued)

For the financial year ended 30 June 2006, the company was entitled to exemption from audit under section 249A(1) of the Companies Act 1985, and no notice has been deposited under section 249B(2) requesting an audit. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 221 of the Act and preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the 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 Companies Act 1985, so far as applicable to the company.

The financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2005).

Approved by the Board on 10/11/06 and signed on its behalf by



L P Kirkham-Bond
Director

The notes on pages 7 to 12 form an integral part of these financial statements

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2006

1 Accounting policies

Basis of preparation

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

Cash flow statement

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirements to prepare such a statement

Going concern

These financial statements have been prepared on a going concern basis

Turnover

Turnover represents the invoiced value of fees receivable

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Goodwill	10% per annum on cost
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Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows

Office equipment	25% per annum on cost
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Goodwill

Goodwill is the difference between the fair value of consideration paid for an acquired entity and the aggregate of the fair value of that entity's identifiable assets and liabilities

Positive goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It is reviewed for impairment at the end of the first full financial year following the acquisition and in other periods if events or changes in circumstances indicate that the carrying value may not be recoverable

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2006

continued

2 Operating profit

Operating profit is stated after charging

	2006 £	2005 £
Depreciation of tangible fixed assets	2,694	1,883
Amortisation of goodwill	<u>6,000</u>	<u>6,000</u>

3 Directors' emoluments

The directors' emoluments for the year are as follows

	2006 £	2005 £
Directors' emoluments (including benefits in kind)	<u>9,700</u>	<u>9,700</u>

4 Particulars of employees

The average number of persons employed by the company (including directors) during the year was as follows

	2006 No.	2005 No.
Total	<u>10</u>	<u>10</u>

The aggregate payroll costs of these persons were as follows

	2006 £	2005 £
Wages and salaries	<u>112 828</u>	<u>89,511</u>

A & L Training Ltd
Notes to the Financial Statements for the Year Ended 30 June 2006

continued

5 Taxation

Analysis of current period tax charge

	2006	2005
	£	£
Current tax		
Corporation tax charge	<u>16,788</u>	<u>16,519</u>

6 Dividends

	2006	2005
	£	£
Equity dividends		
Paid	<u>65,000</u>	<u>90,000</u>

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2006

continued

7 Intangible fixed assets

	Goodwill £
Cost	
As at 1 July 2005 and 30 June 2006	<u>60,000</u>
Amortisation	
As at 1 July 2005	12,000
Charge for the year	<u>6,000</u>
As at 30 June 2006	<u>18,000</u>
Net book value	
As at 30 June 2006	<u>42,000</u>
As at 30 June 2005	<u>48,000</u>

8 Tangible fixed assets

	Office equipment £
Cost	
As at 1 July 2005	8,360
Additions	<u>2,900</u>
As at 30 June 2006	<u>11,260</u>
Depreciation	
As at 1 July 2005	3 724
Charge for the year	<u>2,694</u>
As at 30 June 2006	<u>6,418</u>
Net book value	
As at 30 June 2006	<u>4,842</u>
As at 30 June 2005	<u>4,636</u>

A & L Training Ltd

Notes to the Financial Statements for the Year Ended 30 June 2006

continued

9 Debtors

	2006	2005
	£	£
Other debtors	95	-
Director current accounts	39,224	3,265
	<u>39,319</u>	<u>3,265</u>

10 Creditors: Amounts falling due within one year

	2006	2005
	£	£
Bank loans and overdrafts	17,600	14,888
Corporation tax	44,739	30,801
Social security and other taxes	21,712	7,359
Accruals	2,045	3,808
	<u>86,096</u>	<u>56,856</u>

11 Share capital

	2006	2005
	£	£
Authorised		
Equity		
100 ordinary shares of £1 each	<u>100</u>	<u>100</u>
Allotted, called up and fully paid		
Equity		
100 ordinary shares of £1 each	<u>100</u>	<u>100</u>

A & L Training Ltd
Notes to the Financial Statements for the Year Ended 30 June 2006

continued

12 Reserves

	Profit and loss reserve £
Balance at 1 July 2005	32
Transfer from profit and loss account for the year	65,016
Dividends	<u>(65,000)</u>
Balance at 30 June 2006	<u>48</u>